

Exhibit D2
(Part 1)

McKee Nelson LLP
Monthly Statement for
November 1 through November 30, 2008

McKee Nelson LLP

> WASHINGTON, DC

NEW YORK, NY

1919 M STREET, NW, SUITE 200
WASHINGTON, DC 20036
Telephone 202.775.1880
Facsimile 202.775.8586

ONE BATTERY PARK PLAZA, 34th FLOOR
NEW YORK, NY 10004
Telephone 917.777.4200
Facsimile 917.777.4299

Lehman Brothers Holdings Inc.
1271 Avenue of the Americas, 45th Floor
New York, NY 10020

Invoice Date: 12/23/2008
Invoice Number: 523844
Account Number: 11014

For professional services rendered from November 1 through November 30, 2008:

Fees.....	\$ 656,749.50
Expenses	<u>19,209.10</u>
BALANCE DUE THIS INVOICE.....	<u>\$ 675,958.60</u>

Correspondence from:

McKee Nelson LLP

> WASHINGTON, DC

NEW YORK, NY

1919 M STREET, NW, SUITE 200

WASHINGTON, DC 20036

Telephone 202.775.1880

Facsimile 202.775.8586

ONE BATTERY PARK PLAZA, 34th FLOOR

NEW YORK, NY 10004

Telephone 917.777.4200

Facsimile 917.777.4299

Lehman Brothers Holdings Inc.
1271 Avenue of the Americas, 45th Floor
New York, NY 10020

Invoice Date: 12/23/2008
Invoice Number: 523844
Account Number: 11014

MATTER SUMMARY

Account No.	Account Name	Fees	Expenses	Total
11014-00001	Matter 001	\$22,294.00	\$4,094.29	\$26,388.29
11014-00382	Matter 382	23,268.00	594.51	23,862.51
11014-00395	Matter 395	9,742.50	0.00	9,742.50
11014-00397	Matter 397	20,511.00	404.62	20,915.62
11014-00402	Matter 402	61,575.00	487.53	62,062.53
11014-00474	Matter 474	45,267.50	505.43	45,772.93
11014-00485	Matter 485	1,680.00	0.00	1,680.00
11014-00489	Matter 489	14,930.00	0.00	14,930.00
11014-00502	Matter 502	336.00	0.00	336.00
11014-00561	Matter 561	39,565.50	1,592.17	41,157.67
11014-00617	Matter 617	7,134.00	0.00	7,134.00
11014-00664	Matter 664	1,585.00	0.00	1,585.00
11014-00665	Matter 665	17,751.00	0.00	17,751.00
11014-00667	Matter 667	288.00	0.00	288.00
11014-00701	Matter 701	24,696.00	818.15	25,514.15
11014-00750	Matter 750	10,846.00	5,155.03	16,001.03
11014-00798	Matter 798	27,963.50	101.09	28,064.59
11014-00799	Matter 799	3,986.50	39.52	4,026.02
11014-00800	Matter 800	39,295.00	87.57	39,382.57

Correspondence from:

McKee Nelson LLP

> WASHINGTON, DC

NEW YORK, NY

1919 M STREET, NW, SUITE 200

ONE BATTERY PARK PLAZA, 34th FLOOR

WASHINGTON, DC 20036

NEW YORK, NY 10004

Telephone 202.775.1880

Telephone 917.777.4200

Facsimile 202.775.8586

Facsimile 917.777.4299

Lehman Brothers Holdings Inc.
1271 Avenue of the Americas, 45th Floor
New York, NY 10020

Invoice Date: 12/23/2008
Invoice Number: 523844
Account Number: 11014

Account No.	Account Name	Fees	Expenses	Total
11014-00801	Matter 801	7,783.50	23.40	7,806.90
11014-00810	Matter 810	3,379.50	29.49	3,408.99
11014-00811	Matter 811	17,179.50	23.40	17,202.90
11014-00849	Matter 849	1,788.50	0.00	1,788.50
11014-00900	Matter 900	52,793.00	3,915.27	56,708.27
11014-00903	Retention Application	6,130.50	65.12	6,195.62
11014-00904	Matter 904	11,306.00	502.92	11,808.92
11014-00905	Matter 905	14,425.00	195.98	14,620.98
11014-00906	Matter 906	34,959.50	301.50	35,261.00
11014-00907	Matter 907	44,733.50	126.10	44,859.60
11014-00908	Matter 908	4,881.50	122.10	5,003.60
11014-00909	Matter 909	17,716.50	15.93	17,732.43
11014-00910	Matter 910	14,743.50	0.00	14,743.50
11014-00911	Matter 911	52,215.00	7.98	52,222.98
Totals:		\$656,749.50	\$19,209.10	\$675,958.60

Correspondence from:

McKee Nelson LLP

> WASHINGTON, DC

NEW YORK, NY

1919 M STREET, NW, SUITE 200
WASHINGTON, DC 20036
Telephone 202.775.1880
Facsimile 202.775.8586

ONE BATTERY PARK PLAZA, 34th FLOOR
NEW YORK, NY 10004
Telephone 917.777.4200
Facsimile 917.777.4299

Lehman Brothers Holdings Inc.
1271 Avenue of the Americas, 45th Floor
New York, NY 10020

Invoice Date: 12/23/2008
Invoice Number: 523844
Account Number: 11014

TIMEKEEPER SUMMARY

Name	Title	Hours	Rate	Amount
William F. Nelson	Partner	.30	995.00	298.50
John B Magee	Partner	.50	975.00	487.50
Gerald Goldman	Of Counsel	1.60	950.00	1,520.00
Robert Katcher	Partner	3.00	915.00	2,745.00
Jasper A. Howard	Partner	1.30	915.00	1,189.50
James Gouwar	Partner	.20	915.00	183.00
Michael Desmond	Partner	30.20	895.00	27,029.00
Rajiv Madan	Partner	134.80	815.00	109,862.00
Christopher Bowers	Partner	85.10	795.00	67,654.50
Sheri Dillon	Partner	89.70	765.00	68,620.50
Ronald Buch	Partner	1.30	735.00	955.50
Natan Leyva	Partner	23.60	715.00	16,874.00
Brooke E. Hintmann	Associate	75.70	585.00	44,284.50
Kevin Otero	Associate	21.10	505.00	10,655.50
Kevin Stults	Associate	174.90	480.00	83,952.00
Micah King	Associate	32.10	480.00	15,408.00
Michelle Abrams	Associate	1.00	480.00	480.00
Christopher Murphy	Associate	22.50	415.00	9,337.50
Sarah Pai	Associate	60.60	395.00	23,937.00
Bob Leonard	Associate	51.80	395.00	20,461.00
Anne Laughlin	Associate	39.10	395.00	15,444.50
Veronica Mears	Associate	15.80	395.00	6,241.00
David J. Peppelman	Associate	9.90	395.00	3,910.50
Royce Tidwell	Associate	6.30	395.00	2,488.50
Arielle S. Krause	Associate	.30	395.00	118.50
Justin Wilson	Law Clerk	126.00	395.00	49,770.00
Miles Kitchin	Law Clerk	28.90	375.00	10,837.50

McKee Nelson LLP

> WASHINGTON, DC

NEW YORK, NY

1919 M STREET, NW, SUITE 200
WASHINGTON, DC 20036
Telephone 202.775.1880
Facsimile 202.775.8586

ONE BATTERY PARK PLAZA, 34th FLOOR
NEW YORK, NY 10004
Telephone 917.777.4200
Facsimile 917.777.4299

Lehman Brothers Holdings Inc.
1271 Avenue of the Americas, 45th Floor
New York, NY 10020

Invoice Date: 12/23/2008
Invoice Number: 523844
Account Number: 11014

Name	Title	Hours	Rate	Amount
Jason Glass	Law Clerk	5.90	375.00	2,212.50
Victor Jaramillo	Law Clerk	1.80	375.00	675.00
Alan Currin	CntrLitSupport	44.70	305.00	13,633.50
Jeannie Hensel	Paralegal V	13.40	305.00	4,087.00
Chad Campbell	Lit Sup Spec	22.40	260.00	5,824.00
Angela Owens	Paralegal II	107.10	240.00	25,704.00
Alexandra Sakason	Paralegal I	25.40	215.00	5,461.00
Francesca Abdel-Nour	Paralegal I	20.50	215.00	4,407.50
Total:		1,278.80		656,749.50

Re: Matter 001

Date	TKP	Description	Hours	Fees
11/05/2008	KRS	Review new entries on LBHI docket	0.10	48.00
11/07/2008	KRS	Review LBHI and LBI dockets	0.10	48.00
11/12/2008	VM	Research regarding procedural issues relating to prosecution of claims and email K. Stults with update on research	3.20	1,264.00
11/12/2008	KRS	Discuss procedural issues relating to prosecution of claims with V. Mears	0.20	96.00
11/12/2008	VM	Confer with K. Stults regarding procedural issues relating to prosecution of claims	0.20	79.00
11/13/2008	VM	Confer with K. Stults regarding procedural issues relating to prosecution of claims	0.20	79.00
11/13/2008	VM	Review article regarding procedural issues relating to prosecution of claims and email the same to K. Stults	0.50	197.50
11/13/2008	VM	Research procedural issues relating to prosecution of claims	0.40	158.00
11/13/2008	KRS	Confer with V. Mears regarding procedural issues relating to prosecution of claims	0.20	96.00
11/14/2008	SAD	Telephone conference with M. Bardsley (Alvarez) regarding coordination with LBIE	0.40	306.00
11/14/2008	SAD	Draft request to M. Bardsley (Alvarez) for assistance with LBIE coordination	0.60	459.00
11/18/2008	KRS	Office conference with V. Mears regarding procedural issues relating to prosecution of claims	0.10	48.00
11/18/2008	VM	Confer with K. Stults regarding procedural issues relating to prosecution of claims	0.10	39.50
11/18/2008	VM	Research procedural issues relating to prosecution of claims	1.50	592.50
11/18/2008	KRS	Review of materials regarding procedural issues relating to prosecution of claims	0.10	48.00
11/19/2008	KRS	Research procedural issues relating to prosecution of claims	2.80	1,344.00
11/19/2008	KRS	Conference with V. Mears regarding procedural issues relating to prosecution of claims	0.30	144.00

Date	TKP	Description	Hours	Fees
11/19/2008	RM	Review bankruptcy provision for response to Lehman	0.20	163.00
11/19/2008	SAD	Exchange emails with M. Bardsley (Alvarez) regarding coordination with LBIE	0.20	153.00
11/19/2008	VM	Draft outline of research regarding procedural issues relating to prosecution of claims	1.30	513.50
11/19/2008	VM	Confer with K. Stults regarding procedural issues relating to prosecution of claims	0.30	118.50
11/19/2008	VM	Research procedural issues relating to prosecution of claims	5.40	2,133.00
11/20/2008	VM	Research procedural issues relating to prosecution of claims and revise outline	2.60	1,027.00
11/20/2008	VM	Confer with K. Stults regarding procedural issues relating to prosecution of claims	0.10	39.50
11/20/2008	KRS	Confer with V. Mears regarding procedural issues relating to prosecution of claims	0.10	48.00
11/21/2008	SAD	Exchange emails with multiple parties regarding coordination with LBIE	0.30	229.50
11/24/2008	SAD	Prepare for call regarding coordination with LBIE	0.30	229.50
11/24/2008	CPB	Teleconference with LBIE counsel regarding obtaining documents	0.70	556.50
11/24/2008	CPB	Draft email summarizing transactions for PWC	0.30	238.50
11/24/2008	CPB	Teleconference with S. Dillon, M. Bardsley (Alvarez), S. Martin (PWC) regarding coordination with LBIE	0.60	477.00
11/24/2008	SAD	Participate in call with C. Bowers, M. Bardsley (Alvarez), S. Martin (PWC) regarding coordination with LBIE	0.60	459.00
11/25/2008	CPB	Prepare for meeting with Hughes Hubbard while in transit from Washington DC to New York	2.50	1,987.50
11/25/2008	CPB	Non-working travel time from New York to Washington DC after meeting with Hughes Hubbard	2.90	2,305.50
11/25/2008	CPB	Prepare for meeting with Hughes Hubbard	1.50	1,192.50
11/25/2008	CPB	Meet with LBI counsel to discuss tax liabilities	2.00	1,590.00
11/25/2008	RM	Prepare for meeting with LBI counsel	0.30	244.50
11/25/2008	RM	Office conference with C. Bowers regarding meeting with LBI counsel	0.80	652.00
11/25/2008	RM	Meet with LBI counsel	2.00	1,630.00

Date	TKP	Description	Hours	Fees
11/25/2008	CPB	Office conference with R. Madan regarding meeting with LBI counsel	0.80	636.00
11/26/2008	KRS	Research [REDACTED] ¹ bankruptcy	1.30	624.00
Total:			38.10	\$22,294.00

Name	Title	Hours	Rate	Amount
Rajiv Madan	Partner	3.30	815.00	2,689.50
Christopher P. Bowers	Partner	11.30	795.00	8,983.50
Sheri A. Dillon	Partner	2.40	765.00	1,836.00
Kevin R. Stults	Associate	5.30	480.00	2,544.00
Veronica Mears	Associate	15.80	395.00	6,241.00
Total:		38.10		\$22,294.00

Cost Date	Cost Description	Amount
09/30/08	Online Legal Research - THOMSON WEST - charges for Sept. 2008	635.02
09/30/08	Online Legal Research - LEXIS-NEXIS- charges for Sept. 2008	1,138.87
10/31/08	Online Legal Research - THOMSON WEST - charges for Oct. 2008	92.61
11/17/08	Travel - Roundtrip airfare for C. Bowers from Washington D.C. to New York for client meeting	493.70
11/17/08	Travel - Roundtrip airfare for R. Madan from Washington D.C. to New York for client meeting	493.70
11/17/08	Travel - Taxi for R. Madan from Creditors Committee meeting at Milbank to Lehman's offices with S. Hoffman (Alvarez) and J. Ciongoli (Lehman)	18.00
11/17/08	Travel - Taxi for R. Madan while on travel for client meeting	51.79
11/17/08	Travel - Taxi for R. Madan while on travel for client meeting	42.91

¹All redactions are made to preserve confidentiality.

Cost Date	Cost Description	Amount
11/30/08	Online Legal Research - Thomson GSI - charges for Nov. 2008	772.40

Cost Date	Cost Description	Amount
11/30/08	Online Legal Research - THOMSON WEST - charges for Nov. 2008	355.29
Total:		\$4,094.29

Re: Matter 382

Date	TKP	Description	Hours	Fees
11/01/2008	KRS	Revise Matter 382 administrative claim for refund and send to S. Dillon	0.20	96.00
11/03/2008	SAD	Edit Matter 382 administrative claim	0.60	459.00
11/05/2008	SAD	Office conference with K. Stults regarding edits to Matter 382 write-up for administrative claim	0.40	306.00
11/05/2008	KRS	Office conference with S. Dillon regarding edits to Matter 382 write-up for administrative claim	0.40	192.00
11/07/2008	KRS	Revise Matter 382 administrative claim	0.10	48.00
11/10/2008	KRS	Revise Matter 382 administrative claim for refund	1.00	480.00
11/12/2008	KRS	Revise Matter 382 administrative claim	0.80	384.00
11/12/2008	KRS	Office conference with R. Madan and S. Dillon regarding ongoing management of Matter 382 in light of tax case	0.60	288.00
11/12/2008	SAD	Office conference with K. Stults and R. Madan regarding ongoing management of Matter 382 in light of tax case	0.60	459.00
11/12/2008	RM	Revise list of next steps	0.40	326.00
11/12/2008	RM	Confer with S. Dillon and K. Stults regarding Matter 382	0.60	489.00
11/13/2008	RM	Analyze [REDACTED] issues	0.60	489.00
11/13/2008	RM	Office conference with S. Dillon regarding [REDACTED]	0.20	163.00
11/13/2008	SAD	Confer with R. Madan regarding [REDACTED]	0.20	153.00
11/13/2008	SAD	Review and edit Matter 382 administrative claim for refund	0.20	153.00
11/15/2008	SAD	Review and edit Matter 382 administrative claim for refund and draft email providing comments to K. Stults	1.10	841.50
11/15/2008	RM	Draft email regarding [REDACTED]	0.30	244.50
11/16/2008	SAD	Review policies and memoranda and research options for managing Matter 382 expenses going forward	1.20	918.00
11/17/2008	KRS	Revise Matter 382 administrative claim	5.40	2,592.00
11/17/2008	RM	Telephone conference with P. Joynt (Ayco), S. Hoffman (Alvarez) and C. Bowers regarding [REDACTED] of [REDACTED]	0.90	733.50

Date	TKP	Description	Hours	Fees
11/17/2008	CPB	Telephone conference with P. Joynt (Ayco), S. Hoffman (Alvarez) and R. Madan regarding [REDACTED] of [REDACTED]	0.90	715.50
11/18/2008	GG	Conversation with R. Madan regarding Matter 382 tax claim	0.20	190.00
11/18/2008	KRS	Office conference with R. Madan regarding Matter 382 strategy	0.30	144.00
11/18/2008	RM	Office conference with S. Dillon regarding [REDACTED]	0.20	163.00
11/18/2008	RM	Office conference with K. Stults regarding strategy for Matter 382	0.30	244.50
11/18/2008	RM	Office conference with G. Goldman regarding strategy for Matter 382	0.20	163.00
11/18/2008	SAD	Office conference with R. Madan regarding [REDACTED]	0.20	153.00
11/18/2008	SAD	Review and edit administrative claim	0.30	229.50
11/19/2008	KRS	Office conference with S. Dillon regarding Matter 382 administrative claim	0.30	144.00
11/19/2008	KRS	Revise Matter 382 administrative claim	0.60	288.00
11/19/2008	SAD	Prepare for office conference with K. Stults regarding Matter 382 administrative claim	0.10	76.50
11/19/2008	AMO	Retrieve appeals presentation for C. Bowers	0.20	48.00
11/19/2008	GG	Conversation with S. Dillon regarding Matter 382 tax claim	0.10	95.00
11/19/2008	SAD	Conversation with G. Goldman regarding Matter 382 tax claim	0.10	76.50
11/19/2008	SAD	Office conference with K. Stults regarding Matter 382 administrative claim	0.30	229.50
11/20/2008	SAD	Office conference with R. Madan and K. Stults regarding administrative claim	0.40	306.00
11/20/2008	KRS	Office conference with R. Madan, S. Dillon, J. Magee and G. Goldman regarding Matter 382 management	0.50	240.00
11/20/2008	JBM	Office conference with G. Goldman, R. Madan, S. Dillon and K. Stults regarding options	0.50	487.50
11/20/2008	RM	Review and revise administrative claim	0.70	570.50
11/20/2008	RM	Office conference with J. Magee, G. Goldman, S. Dillon and K. Stults regarding options	0.50	407.50
11/20/2008	RM	Office conference with S. Dillon and K. Stults regarding administrative claim	0.40	326.00

Date	TKP	Description	Hours	Fees
11/20/2008	KRS	Revise Matter 382 administrative claim	0.30	144.00
11/20/2008	KRS	Office conference with R. Madan and S. Dillon regarding Matter 382 administrative claim	0.40	192.00
11/20/2008	SAD	Office conference with J. Magee, G. Goldman, K. Stults, R. Madan to review legal implications	0.50	382.50
11/20/2008	GG	Office conference with J. Magee, R. Madan, S. Dillon and K. Stults regarding options	0.50	475.00
11/21/2008	KRS	Revise Matter 382 administrative claim	1.80	864.00
11/22/2008	RM	Review and revise claim for refund	1.20	978.00
11/24/2008	GG	Review of refund claim	0.30	285.00
11/24/2008	KRS	Conversations with G. Goldman regarding Matter 382 administrative claim	0.50	240.00
11/24/2008	RM	Revise claim for refund	0.30	244.50
11/24/2008	KRS	Review of administrative claim	0.90	432.00
11/24/2008	GG	Conversations with K. Stults regarding refund claim	0.50	475.00
11/25/2008	KRS	Prepare 1998-2000 Matter 382 administrative claim and send to S. Pai	0.20	96.00
11/25/2008	RM	Review and revise claim for refund	0.70	570.50
11/26/2008	RM	Revise administrative claim for refund	1.10	896.50
11/26/2008	SAD	Revise Matter 382 administrative claim for refund	1.20	918.00
11/30/2008	SAD	Email exchanges with R. Madan regarding revisions to administrative claim for refund	0.30	229.50
11/30/2008	RM	Revise draft claim for refund	0.90	733.50
Total:			34.70	\$23,268.00

Name	Title	Hours	Rate	Amount
John B. Magee	Partner	0.50	975.00	487.50
Gerald Goldman	Of Counsel	1.60	950.00	1,520.00
Rajiv Madan	Partner	9.50	815.00	7,742.50
Christopher P. Bowers	Partner	0.90	795.00	715.50
Sheri A. Dillon	Partner	7.70	765.00	5,890.50
Kevin R. Stults	Associate	14.30	480.00	6,864.00
Angela M. Owens	Paralegal II	0.20	240.00	48.00
Total:		34.70		\$23,268.00

Cost Date	Cost Description	Amount
09/30/08	Online Legal Research - LEXIS-NEXIS - charges for Sept. 2008	109.47
10/31/08	Online Legal Research - LEXIS-NEXIS - charges for Oct. 2008	92.85
10/31/08	Online Legal Research - LEXIS-NEXIS - Courtlink charges for Oct. 2008	154.82
11/30/08	Online Legal Research - LEXIS-NEXIS - charges for Nov. 2008	109.36
11/30/08	Online Legal Research - LEXIS-NEXIS - Courtlink charges for Nov. 2008	128.01
Total:		\$594.51

Re: Matter 395

Date	TKP	Description	Hours	Fees
11/06/2008	BEH	Review administrative claim for refund	0.30	175.50
11/06/2008	BEH	Review documents related to Matter 395	0.20	117.00
11/06/2008	SAD	Discuss issues with B. Hintmann for administrative claim for refund	0.20	153.00
11/06/2008	BEH	Discuss issues with S. Dillon for administrative claim for refund	0.20	117.00
11/12/2008	SAD	Office conference with B. Hintmann regarding administrative claim	0.10	76.50
11/12/2008	BEH	Draft administrative claim for refund	1.60	936.00
11/12/2008	BEH	Office conference with S. Dillon regarding administrative claim	0.10	58.50
11/13/2008	CPB	Review administrative claim for refund	0.60	477.00
11/13/2008	BEH	Review documents relating to Matter 395 investments	1.90	1,111.50
11/13/2008	BEH	Draft administrative refund claim for 1998	1.10	643.50
11/13/2008	BEH	Revise administrative claim for refund	0.30	175.50
11/13/2008	BEH	Confer with C. Bowers regarding administrative claim	0.20	117.00
11/13/2008	CPB	Confer with B. Hintmann regarding administrative claim for refund	0.20	159.00
11/17/2008	BEH	Draft 2000 administrative refund claim	0.80	468.00
11/18/2008	BEH	Draft 2000 administrative refund claim	0.10	58.50
11/18/2008	AMO	Organize and compile IDRs and responses binder	0.50	120.00
11/20/2008	BEH	Review and revise administrative claim for refund	0.30	175.50
11/21/2008	BEH	Calculate claim for administrative refunds	0.20	117.00
11/24/2008	BEH	Review and revise claim for administrative refund	0.20	117.00
11/24/2008	BEH	Phone conference with C. Bowers, R. Madan and J. Triolo (Lehman) regarding Matter 395	0.40	234.00
11/24/2008	CPB	Phone conference with R. Madan, B. Hintmann and J. Triolo (Lehman) regarding Matter 395	0.40	318.00
11/24/2008	RM	Review claim for refund	0.80	652.00
11/24/2008	RM	Phone conference with C. Bowers, B. Hintmann and J. Triolo (Lehman) regarding Matter 395	0.40	326.00

Date	TKP	Description	Hours	Fees
11/26/2008	CPB	Review administrative claim	0.20	159.00
11/26/2008	BEH	Confer with C. Bowers regarding administrative claim	0.10	58.50
11/26/2008	BEH	Telephone conference with R. Madan, S. Dillon and J. Triolo (Lehman) regarding administrative refund claims	0.30	175.50
11/26/2008	BEH	Prepare and revise administrative claims for refund	1.20	702.00
11/26/2008	BEH	Review transaction documents with respect to Matter 395 investments	1.20	702.00
11/26/2008	CPB	Confer with B. Hintmann regarding administrative claim	0.10	79.50
11/26/2008	SAD	Telephone conference with R. Madan, J. Triolo (Lehman) and B. Hintmann regarding matter 395 and administrative claims	0.30	229.50
11/26/2008	RM	Review claims for refund	0.60	489.00
11/26/2008	RM	Confer with S. Dillon, B. Hintmann, and J. Triolo (Lehman) regarding Matter 395	0.30	244.50
Total:			15.40	\$9,742.50

Name	Title	Hours	Rate	Amount
Rajiv Madan	Partner	2.10	815.00	1,711.50
Christopher P. Bowers	Partner	1.50	795.00	1,192.50
Sheri A. Dillon	Partner	0.60	765.00	459.00
Brooke E. Hintmann	Associate	10.70	585.00	6,259.50
Angela M. Owens	Paralegal II	0.50	240.00	120.00
Total:		15.40		\$9,742.50

Re: Matter 397

Date	TKP	Description	Hours	Fees
11/13/2008	SP	Meet with S. Dillon to review transaction generally and discuss outstanding IDR responses	0.40	158.00
11/13/2008	SAD	Office conference with S. Pai regarding transaction and outstanding IDRs	0.40	306.00
11/14/2008	SP	Review and organize materials related to Matter 397 transactions	4.20	1,659.00
11/14/2008	AMO	Confer with S. Pai regarding Matter 397 documents	0.20	48.00
11/14/2008	SP	Confer with A. Owens regarding Matter 397 documents	0.20	79.00
11/14/2008	AMO	Organize IDR and responses binder for S. Pai	0.50	120.00
11/16/2008	SAD	Review and edit response to DOM-86	0.70	535.50
11/16/2008	SP	Continue to review and compile relevant material, select appropriate attachments for IDR DOM-87, and begin drafting response to IDR DOM-87	5.10	2,014.50
11/16/2008	SP	Confer with S. Dillon regarding comments to IDR DOM-86 response	0.40	158.00
11/16/2008	SAD	Office conference with S. Pai regarding response to IDR DOM-86	0.40	306.00
11/17/2008	SP	Search for and review documents related to IDR DOM-87 response	0.70	276.50
11/17/2008	SP	Edit draft to IDR DOM-87 response	1.40	553.00
11/17/2008	SP	Create spreadsheet to respond to IDR DOM-87	1.10	434.50
11/17/2008	SP	Conduct research related to IDR DOM-87	1.80	711.00
11/17/2008	SP	Provide updated IDR DOM-87 response	0.10	39.50
11/17/2008	SP	Draft e-mail to J. Triolo (Lehman)	0.10	39.50
11/18/2008	SAD	Review and edit response to IDR DOM-87	0.30	229.50
11/19/2008	SP	Meet with S. Dillon to review attachments to DOM-87 response	0.40	158.00
11/19/2008	SP	Edit IDR DOM-87 response, spreadsheets and attachments per S. Dillon's request	1.00	395.00
11/19/2008	SP	Prepare complete IDR DOM-87 response to send to J. Triolo (Lehman)	0.20	79.00

Date	TKP	Description	Hours	Fees
11/19/2008	SP	Draft email transmitting response to IDR DOM-87 to J. Triolo (Lehman)	0.10	39.50
11/19/2008	SP	Confer with K. Stults regarding cover letter transmitting IDR response to A. Zangre (Lehman)	0.10	39.50
11/19/2008	SP	Coordinate with A. Owens and S. Dillon regarding Bates numbering the IDR DOM-87 response	0.30	118.50
11/19/2008	SAD	Review response to DOM-87	0.20	153.00
11/19/2008	SAD	Office conference with S. Pai regarding response to DOM-87	0.30	229.50
11/19/2008	AMO	Confer with S. Pai and S. Dillon regarding Bates numbering the IDR DOM-87 response	0.30	72.00
11/19/2008	AMO	Organize production documents in response to IDR DOM-87	0.30	72.00
11/19/2008	SAD	Office conference with S. Pai regarding DOM-87	0.40	306.00
11/19/2008	SAD	Coordinate with A. Owens and S. Pai regarding Bates numbering the IDR DOM-87 response	0.30	229.50
11/19/2008	SP	Meet with S. Dillon and discuss DOM-87 response	0.30	118.50
11/19/2008	SP	Prepare materials related to response to IDR DOM-87 for S. Dillon's review	0.20	79.00
11/19/2008	KRS	Phone conference with S. Pai regarding cover letter transmitting IDR response to A. Zangre (Lehman)	0.10	48.00
11/19/2008	SP	Review S. Dillon's edits to draft response to DOM-81 and make suggested corrections	0.40	158.00
11/19/2008	SP	Draft e-mail regarding edits to S. Dillon	0.60	237.00
11/20/2008	SP	Draft response to DOM-81	1.10	434.50
11/20/2008	SAD	Office conference with S. Pai regarding response to DOM-81	0.20	153.00
11/20/2008	AMO	Organize revised production documents for DOM-87	0.30	72.00
11/20/2008	AMO	Organize Matter 397 binder per S. Pai	1.00	240.00
11/20/2008	AMO	Assist with production of DOM-87 documents	0.20	48.00
11/20/2008	SP	Edit response to IDR DOM-81 per J. Triolo (Lehman)	0.20	79.00
11/20/2008	SP	Begin review of documents in order to respond to additional IDR	1.50	592.50
11/20/2008	SP	Conduct legal research related to response to IDR DOM-81	1.20	474.00
11/20/2008	SP	Confer with S. Dillon regarding DOM-81 response	0.20	79.00

Invoice Number: 523844

Matter Number: 11014-00397

Page 3

Date	TKP	Description	Hours	Fees
11/20/2008	CWC	Prepare and produce [REDACTED] in PDF format with Bates numbers	1.10	286.00
11/21/2008	SP	Continue drafting response to IDR DOM-81 and compiling relevant documents	2.50	987.50
11/21/2008	CWC	Prepare and produce [REDACTED] in PDF format with Bates numbers	0.60	156.00
11/23/2008	SAD	Review and edit draft response to IDR DOM-81	1.20	918.00
11/23/2008	SAD	Work on response to IDR DOM-86	0.50	382.50
11/24/2008	CWC	Prepare and produce [REDACTED] with final production Bates numbers endorsed in PDF form for hard copy production	0.90	234.00
11/24/2008	SP	Confer with A. Owens regarding production documents	0.10	39.50
11/24/2008	SP	Review S. Dillon's edits to draft response to IDR DOM-81	0.20	79.00
11/24/2008	SP	Edit response to IDR DOM-81	0.40	158.00
11/24/2008	SP	Discuss edits to response to IDR DOM-81 with S. Dillon	0.30	118.50
11/24/2008	SP	Edit draft response to IDR DOM-81 and prepare relevant documents for production	0.80	316.00
11/24/2008	SAD	Edit response to question 2 of IDR DOM-86	0.20	153.00
11/24/2008	SAD	Office conference with S. Pai regarding comments for response to DOM-81	0.30	229.50
11/24/2008	SAD	Revise response to IDR DOM-86 based on document review	1.80	1,377.00
11/24/2008	CWC	Confer with A. Owens regarding production	0.10	26.00
11/24/2008	AMO	[REDACTED] locate information regarding Matter 397 trades per S. Pai	0.30	72.00
11/24/2008	AMO	Update S. Dillon's Matter 397 IDR binder with latest responses	0.20	48.00
11/24/2008	AMO	Confer with S. Pai regarding [REDACTED] documents for IDR DOM-81	0.10	24.00
11/24/2008	AMO	Confer with C. Campbell regarding [REDACTED] documents for IDR DOM-81	0.10	24.00
11/25/2008	CWC	Prepare and produce [REDACTED] with final production Bates numbers endorsed in PDF form for hard copy production	1.10	286.00
11/25/2008	SP	Meet with S. Dillon to discuss J. Triolo (Lehman) edits to IDR DOM-81	0.40	158.00

Date	TKP	Description	Hours	Fees
11/25/2008	SP	Edit IDR DOM-81 to respond to J. Triolo's (Lehman) comments	2.40	948.00
11/25/2008	SAD	Telephone conference with J. Triolo (Lehman) regarding response to DOM-81	0.60	459.00
11/25/2008	SAD	Office conference with S. Pai to provide edits for response to DOM-81	0.40	306.00
11/25/2008	SAD	Edit and finalize response to DOM-81	0.40	306.00
11/25/2008	AMO	Advise litigation support regarding [REDACTED] for DOM-81 production	0.20	48.00
Total:			46.60	\$20,511.00

Name	Title	Hours	Rate	Amount
Sheri A. Dillon	Partner	8.60	765.00	6,579.00
Kevin R. Stults	Associate	0.10	480.00	48.00
Sarah Pai	Associate	30.40	395.00	12,008.00
Chad W. Campbell	Lit Sup Spec	3.80	260.00	988.00
Angela M. Owens	Paralegal II	3.70	240.00	888.00
Total:		46.60		\$20,511.00

Cost Date	Cost Description	Amount
11/20/08	FEDERAL EXPRESS to A. Zangre (Lehman)	23.40
11/25/08	FEDERAL EXPRESS to A. Zangre (Lehman)	23.40
11/30/08	Online Legal Research - LEXIS-NEXIS - charges for Nov. 2008	357.82
Total:		\$404.62

Re: Matter 402

Date	TKP	Description	Hours	Fees
11/02/2008	SP	Research proposition asserted in administrative refund claim	0.70	276.50
11/03/2008	AMO	Edit Power of Attorney form per S. Dillon	0.10	24.00
11/03/2008	SAD	Telephone conference with T. Zangre (Lehman) regarding powers of attorney	0.20	153.00
11/03/2008	SAD	Review IDR IE-138 and determine which transactions are covered and consider strategy	0.50	382.50
11/04/2008	CPB	Confer with S. Dillon regarding application of IDR 138	0.30	238.50
11/04/2008	SAD	Review staffing for new issues	0.30	229.50
11/04/2008	CPB	Review and analyze IDR 138	0.40	318.00
11/04/2008	SAD	Confer with C. Bowers regarding application of IDR 138	0.30	229.50
11/05/2008	AMO	Review latest IDRs from T. Zangre (Lehman)	0.40	96.00
11/05/2008	RM	Telephone conference with Lehman regarding process for filing administrative claims	0.10	81.50
11/05/2008	SAD	Review new discovery requests, IDRs IE-149-154	0.80	612.00
11/06/2008	AMO	Meet with A. Currin to discuss [REDACTED]	0.30	72.00
11/06/2008	AMO	Attend weekly IDR status call with T. Zangre (Lehman), S. Dillon and Lehman team members	0.80	192.00
11/06/2008	AMO	Update [REDACTED] index with latest IDRs from T. Zangre (Lehman)	1.00	240.00
11/06/2008	SAD	Telephone conference with Lehman audit team and A. Owens regarding report from meeting with IRS and status of IDRs	0.80	612.00
11/06/2008	AC	Assist S. Dillon [REDACTED]	0.20	61.00
11/06/2008	AC	Advise A. Owens regarding [REDACTED]	0.30	91.50
11/06/2008	AMO	Receive and file late response memo from S. Dillon	0.10	24.00
11/06/2008	RM	Telephone conference with S. Hoffman (Alvarez) regarding IRS audit	0.40	326.00

Date	TKP	Description	Hours	Fees
11/06/2008	RM	Multiple telephone conferences with J. Ciongoli (Lehman) regarding IRS audit	0.70	570.50
11/07/2008	RM	Draft slides for creditors committee meeting	1.80	1,467.00
11/07/2008	RM	Meet with C. Bowers and S. Dillon regarding 2006/2007 transactions	0.50	407.50
11/07/2008	CPB	Confer with S. Dillon and R. Madan regarding 2006-2007 deals	0.50	397.50
11/07/2008	CPB	Teleconference with G. King (former Lehman) and S. Dillon regarding 2006-2007 deals	1.10	874.50
11/07/2008	SAD	Review IDRs for 2006-2007 trades and compare to amounts at issue	0.50	382.50
11/07/2008	SAD	Office conference with C. Bowers and R. Madan regarding 2006-2007 transactions	0.50	382.50
11/07/2008	SAD	Telephone conference with G. King (former Lehman) and C. Bowers regarding background information on Matter 905, Matter 906, Matter 907 and Matter 908 transactions	1.10	841.50
11/10/2008	SAD	Telephone conference with R. Madan regarding administrative claims for refund	0.10	76.50
11/10/2008	SAD	Review administrative claim for refund template	0.10	76.50
11/10/2008	KO	Conference call with R. Madan and Weil regarding agreement between LBHI and LBI	1.50	757.50
11/10/2008	CPB	Review R. Madan slides for creditors committee and provide comments	0.60	477.00
11/10/2008	RM	Analysis for preparing schedules for creditors committee meeting	0.30	244.50
11/10/2008	RM	Telephone conference with J. Triolo (Lehman) regarding preparing schedules for creditors committee meeting	0.10	81.50
11/10/2008	RM	Telephone conference with J. Ciongoli (Lehman) regarding preparing schedules for creditors committee meeting	0.10	81.50
11/10/2008	RM	Telephone conference with S. Dillon regarding administrative claims for refund	0.10	81.50
11/10/2008	RM	Telephone conference with K. Otero, Weil, Gotshal regarding [REDACTED] agreement	1.50	1,222.50
11/10/2008	RM	Begin reviewing claims for refund	0.60	489.00
11/10/2008	AMO	Update [REDACTED] IDR index with latest IDRs from T. Zangre (Lehman)	1.60	384.00

Date	TKP	Description	Hours	Fees
11/10/2008	AMO	Email to M. Covington (Lehman) regarding obtaining copy of IDR IE-155	0.10	24.00
11/11/2008	AC	Add A. Laughlin [REDACTED]	0.10	30.50
11/11/2008	CPB	Review and revise slides for creditors committee	1.30	1,033.50
11/11/2008	SAD	Review and provide comments regarding slides prepared for creditors committee	0.40	306.00
11/11/2008	AMO	Update [REDACTED] IDR index with latest IDRs from T. Zangre (Lehman)	0.20	48.00
11/11/2008	AMO	Organize and compile IDR binders for S. Dillon	2.50	600.00
11/11/2008	AMO	Update IDR assignments list per email from T. Zangre (Lehman)	0.40	96.00
11/11/2008	AMO	Email to M. Covington (Lehman) regarding obtaining copies of IDR responses	0.10	24.00
11/11/2008	AMO	Email to A. Currin [REDACTED]	0.10	24.00
11/11/2008	AMO	Organize IDR folders [REDACTED]	0.40	96.00
11/12/2008	CPB	Confer with R. Madan and others regarding [REDACTED] liability lies	0.80	636.00
11/12/2008	CPB	Teleconference with B. Brier (Lehman) regarding tax liability	0.10	79.50
11/12/2008	KRS	Research on execution dates of FTC transactions	0.20	96.00
11/12/2008	KRS	Compile evolution of FE and STG	0.40	192.00
11/12/2008	KRS	Create file memorandum regarding evolution of STG and FE	0.40	192.00
11/12/2008	AC	Review [REDACTED]	0.30	91.50
11/12/2008	AC	Add attorneys [REDACTED]	0.20	61.00
11/12/2008	RM	Provide materials to creditors committee	0.60	489.00
11/12/2008	RM	Office conference with C. Bowers regarding tax liability	0.80	652.00
11/12/2008	AMO	Update [REDACTED] IDR index with latest IDRs and responses from M. Covington (Lehman)	0.50	120.00
11/13/2008	KRS	Attend part of conference call with R. Madan, S. Dillon, IRS and Lehman regarding bar date	0.50	240.00
11/13/2008	AMO	Attend weekly audit status call with S. Dillon, T. Zangre (Lehman) and Lehman team members	0.50	120.00
11/13/2008	AMO	Organize outstanding IDR list prior to conference call	0.10	24.00

Date	TKP	Description	Hours	Fees
11/13/2008	SAD	Attend part of telephone conference with IRS, Lehman, R. Madan and K. Stults regarding bar date	0.50	382.50
11/13/2008	SAD	Draft email to S. Hoffman (Alvarez) regarding coordination with LBIE	0.10	76.50
11/13/2008	SAD	Prepare for weekly call regarding IRS meeting and status of discovery	0.30	229.50
11/13/2008	SAD	Weekly status conference call with A. Owens and Lehman	0.50	382.50
11/13/2008	RM	Telephone conference with IRS regarding bar date	0.50	407.50
11/13/2008	RM	Telephone conference with J. Ciongoli (Lehman), S. Hoffman (Alvarez) and M. Lippman (Alvarez) regarding multiple issues including creditors committee presentation and IRS bar date	1.20	978.00
11/13/2008	RM	Analysis regarding bar date and presentation	0.80	652.00
11/13/2008	RM	Email exchange regarding coordination with LBIE	0.20	163.00
11/14/2008	KRS	Confer with R. Madan regarding revisions to slide presentation	0.20	96.00
11/14/2008	KO	Confer with C. Bowers regarding administrative claim	0.10	50.50
11/14/2008	CPB	Confer with K. Otero regarding administrative claim	0.10	79.50
11/14/2008	CPB	Telephone conference with R. Madan, S. Hoffman (Alvarez) and J. Triolo (Lehman) regarding creditors committee presentation	0.60	477.00
11/14/2008	RM	Telephone conference with J. Ciongoli (Lehman) and D. Steinberg (Lehman) regarding bar date	1.20	978.00
11/14/2008	RM	Draft and revise creditors committee presentation and related schedules	3.20	2,608.00
11/14/2008	RM	Telephone conference with S. Hoffman (Alvarez), J. Triolo (Lehman) and C. Bowers regarding creditors committee presentation	0.60	489.00
11/14/2008	RM	Office conference with K. Stults regarding creditors committee presentation	0.20	163.00
11/14/2008	RM	Review modifications of creditors committee slides from S. Hoffman (Alvarez)	1.40	1,141.00
11/14/2008	AMO	Retrieve 2001-2005 and 2006-2007 disclosure statements for A. Laughlin	0.10	24.00
11/14/2008	CPB	Review Code provision for 2005 analysis and respond to S. Hoffman (Alvarez)	0.20	159.00

Date	TKP	Description	Hours	Fees
11/14/2008	CPB	Teleconference with S. Hoffman (Alvarez) regarding presentation to creditors committee	0.60	477.00
11/14/2008	CPB	Teleconference with J. Triolo (Lehman) regarding 2005 adjustments	0.30	238.50
11/15/2008	RM	Review and finalize slides for creditors committee presentation	0.60	489.00
11/17/2008	CPB	Prepare for meeting with creditors committee while in transit from Washington DC to New York for meeting with creditors committee	1.60	1,272.00
11/17/2008	CPB	Non-working travel time from Washington DC to New York for meeting with creditors committee	1.30	1,033.50
11/17/2008	CPB	Office conference with R. Madan regarding creditors committee meeting	0.40	318.00
11/17/2008	CPB	Meeting with creditors committee regarding various tax issues	3.20	2,544.00
11/17/2008	CPB	Office conference with R. Madan and S. Hoffman (Alvarez) regarding meeting with B. Fox (Alvarez)	0.10	79.50
11/17/2008	CPB	Meet with B. Fox and S. Hoffman (Alvarez), D. Steinberg (Lehman), J. Ciongoli (Lehman) and R. Madan regarding Lehman tax issues	1.00	795.00
11/17/2008	CPB	Non-working travel time from New York to Washington DC after meeting with creditors committee	2.60	2,067.00
11/17/2008	AMO	Prepare Power of Attorney form for LBSF per K. Stults	0.40	96.00
11/17/2008	AMO	Assist K. Stults with power of attorney documents	0.40	96.00
11/17/2008	AMO	Update [REDACTED] IDR index with latest IDRs and responses	0.60	144.00
11/17/2008	RM	Prepare for meeting with creditors committee while in transit from Washington DC to New York for meeting with creditors committee	1.60	1,304.00
11/17/2008	RM	Non-working travel time from Washington DC to New York for meeting with creditors committee	1.30	1,059.50
11/17/2008	RM	Office conference with C. Bowers regarding creditors Committee meeting	0.40	326.00
11/17/2008	RM	Meeting with creditors committee regarding various tax issues	3.20	2,608.00
11/17/2008	RM	Office conference with C. Bowers and S. Hoffman (Alvarez) regarding meeting with B. Fox (Alvarez)	0.10	81.50

Date	TKP	Description	Hours	Fees
11/17/2008	RM	Meet with B. Fox and S. Hoffman (Alvarez), D. Steinberg (Lehman), J. Ciongoli (Lehman) and C. Bowers regarding Lehman tax issues	1.00	815.00
11/17/2008	RM	Non-working travel time from New York to Washington DC after meeting with creditors committee	2.60	2,119.00
11/18/2008	CPB	Review and apply IDR 138 to transactions	0.30	238.50
11/18/2008	RM	Draft memo summarizing creditors committee meeting	0.60	489.00
11/18/2008	RM	Draft work plan for matters	0.40	326.00
11/18/2008	SAD	Telephone conference with J. Triolo (Lehman) and B. Brier (Lehman) regarding history of STG	0.40	306.00
11/18/2008	AMO	Receive and process executed LBSF power of attorney	0.10	24.00
11/19/2008	CPB	Review transactions to check compliance with IDR 138	1.10	874.50
11/19/2008	CPB	Review LBIE 5471s to analyze E&P	0.90	715.50
11/19/2008	RM	Telephone conference with J. Ciongoli (Lehman) and S. Hoffman (Alvarez) regarding various issues pertaining to IRS audit	0.80	652.00
11/19/2008	SAD	Exchange emails with G. Witzak (Lehman) regarding [REDACTED]	0.20	153.00
11/19/2008	SAD	Telephone conference with T. Zangre (Lehman) regarding production of IDR responses	0.20	153.00
11/20/2008	AC	Conference call with R. Madan, S. Dillon, K. Stults and G. Witzak (Lehman) regarding discovery of [REDACTED]	0.50	152.50
11/20/2008	RM	Telephone conference with A. Zangre (Lehman), A. Owens and S. Dillon regarding IDRs	0.50	407.50
11/20/2008	RM	Telephone conference with G. Witzak (Lehman), A. Currin, S. Dillon and K. Stults regarding document retrieval	0.50	407.50
11/20/2008	KRS	Draft e-mail to S. Hoffman (Alvarez) regarding conference call with G. Witzak (Lehman) and draft file memorandum of call	1.20	576.00
11/20/2008	KRS	Draft e-mail to G. Witzak (Lehman) regarding conference call	0.50	240.00
11/20/2008	SAD	Conference call with G. Witzak (Lehman), R. Madan, K. Stults, A. Currin to discuss [REDACTED]	0.50	382.50
11/20/2008	SAD	Conference call with Lehman, R. Madan and A. Owens regarding IRS meeting and status of audit	0.50	382.50

Date	TKP	Description	Hours	Fees
11/20/2008	SAD	Conference call with J. Triolo (Lehman) regarding multiple IDR responses	1.20	918.00
11/20/2008	AMO	Attend conference call with S. Dillon, T. Zangre (Lehman) and R. Madan regarding audit meeting and IDR status	0.50	120.00
11/20/2008	AMO	Organize outstanding IDR list prior to conference call	0.20	48.00
11/20/2008	AMO	Advise litigation support regarding Bates prefixes for all Lehman transactions	0.10	24.00
11/20/2008	KRS	Phone conference with G. Witczak (Lehman), R. Madan, S. Dillon and A. Currin regarding [REDACTED]	0.50	240.00
11/21/2008	KO	Review and comment on draft agreement between LBHI and LBI	0.60	303.00
11/23/2008	CPB	Review and respond to various emails regarding LBI meeting	0.20	159.00
11/23/2008	AMO	Review IDR list of upcoming productions from S. Dillon	0.20	48.00
11/23/2008	SAD	Review status of outstanding IDRs due 11/26 and email team regarding same	0.20	153.00
11/24/2008	JHH	Update S. Dillon on production schedules	0.20	61.00
11/24/2008	CPB	Confer with K. Stults regarding slides for presentation	0.10	79.50
11/24/2008	AC	Telephone conference with S. Dillon and G. Witczak (Lehman) regarding [REDACTED] document processing planning	0.70	213.50
11/24/2008	FA	Meet with A. Owens to discuss assisting with productions	0.10	21.50
11/24/2008	FA	Assist A. Owens with the preparation and organization of materials for outgoing productions	0.20	43.00
11/24/2008	AMO	Meet with F. Abdel-Nour to discuss assisting with production assembly	0.10	24.00
11/24/2008	AMO	Confer with S. Dillon regarding status of each production	0.10	24.00
11/24/2008	AMO	Update production Bates log with latest IDR responses	0.20	48.00
11/24/2008	CPB	Gather materials and prepare for LBI counsel meeting	1.30	1,033.50
11/24/2008	KRS	Office conference with C. Bowers regarding slides for presentation	0.10	48.00
11/24/2008	KRS	Prepare slides for presentation for C. Bowers	1.00	480.00
11/24/2008	KRS	Prepare slides for presentation for R. Madan	0.30	144.00
11/24/2008	SAD	Conference call with G. Witczak (Lehman) and A. Currin regarding [REDACTED]	0.70	535.50
11/24/2008	SAD	Office conference with J. Hensel regarding productions	0.20	153.00

Date	TKP	Description	Hours	Fees
11/24/2008	SAD	Telephone conference with A. Owens to review production status	0.10	76.50
11/24/2008	RM	Attend part of telephone conference with S. Dillon, A. Currin and G. Witzak (Lehman) regarding [REDACTED]	0.40	326.00
11/24/2008	RM	E-mail with Alvarez & Marsal	0.20	163.00
11/25/2008	KRS	Prepare slides for presentation for C. Bowers	0.40	192.00
11/25/2008	KRS	Prepare slides for presentation for R. Madan	1.00	480.00
11/25/2008	AMO	Update production Bates log	0.20	48.00
11/25/2008	AMO	Update [REDACTED] IDR index with latest IDR responses	0.50	120.00
11/25/2008	SAD	Review status of outstanding IDRs with T. Zangre (Lehman)	0.40	306.00
11/25/2008	SP	Analysis of organizing administrative appeals claims	0.20	79.00
11/25/2008	SP	Edit and organize all administrative appeals claims	3.40	1,343.00
11/28/2008	SP	Review and edit all administrative claims	1.70	671.50
11/28/2008	SP	Draft email to R. Madan, C. Bowers, N. Leyva and S. Dillon transmitting revised administrative claims for refund	0.10	39.50
Total:			94.40	\$61,575.00

Name	Title	Hours	Rate	Amount
Rajiv Madan	Partner	31.10	815.00	25,346.50
Christopher P. Bowers	Partner	21.00	795.00	16,695.00
Sheri A. Dillon	Partner	11.60	765.00	8,874.00
Kevin Otero	Associate	2.20	505.00	1,111.00
Kevin R. Stults	Associate	6.70	480.00	3,216.00
Sarah Pai	Associate	6.10	395.00	2,409.50
Jeannie H. Hensel	Paralegal V	0.20	305.00	61.00
Alan Currin	CntrLitSupport	2.30	305.00	701.50
Angela M. Owens	Paralegal II	12.90	240.00	3,096.00
Francesca Abdel-Nour	Paralegal I	0.30	215.00	64.50
Total:		94.40		\$61,575.00

Cost Date	Cost Description	Amount
09/30/08	Online Legal Research - THOMSON WEST - charges for Sept. 2008	28.25
09/30/08	Online Legal Research - LEXIS-NEXIS - charges for Sept. 2008	253.26
10/31/08	Online Legal Research - THOMSON WEST - charges for Oct. 2008	42.03
10/31/08	Online Legal Research - LEXIS-NEXIS - charges for Oct. 2008	12.06
11/17/08	Ground Transportation - NORTON SEDAN SERVICE Car service for R. Madan & C. Bowers from DCA to residences (Inv#SMN8121)	75.60
11/17/08	Ground Transportation - NORTON SEDAN SERVICE Car service for R. Madan from residence to DCA (Inv#SMN8121)	60.00
11/25/08	FEDERAL EXPRESS to J. Triolo (Lehman)	15.68
11/30/08	Online Legal Research - LEXIS-NEXIS - charges for Nov. 2008	0.65
Total:		\$487.53

Re: Matter 474

Date	TKP	Description	Hours	Fees
11/01/2008	KRS	Draft Matter 474 administrative claim for refund and send to S. Dillon	1.40	672.00
11/10/2008	SAD	Revise draft of Matter 474 administrative claim for refund	1.40	1,071.00
11/11/2008	CPB	Review and revise administrative claim for refund for Matter 474	3.10	2,464.50
11/12/2008	SAD	Review and edit revised Matter 474 administrative claim for refund	0.20	153.00
11/13/2008	CPB	Review UK analysis documents	0.30	238.50
11/13/2008	AMO	Organize [REDACTED] binder	0.30	72.00
11/13/2008	AMO	Retrieve protest and [REDACTED] for M. Kitchen per C. Bowers	0.10	24.00
11/14/2008	AMO	Locate and retrieve [REDACTED] per J. Wilson	0.10	24.00
11/14/2008	JTW	Review Form 5701 IE-3	0.20	79.00
11/14/2008	JTW	Review documents for responsiveness and privilege	0.50	197.50
11/14/2008	ABS	Assist A. Owens in locating and retrieving [REDACTED] for J. Wilson	0.10	21.50
11/17/2008	RM	Office conference with C. Bowers regarding UK tax rules	0.60	489.00
11/17/2008	CPB	Office conference with R. Madan regarding UK tax rules	0.60	477.00
11/18/2008	ABS	Confer with F. Abdel-Nour regarding assembling authorities cited in [REDACTED]	0.10	21.50
11/18/2008	FA	Confer with A Sakason regarding assembling authorities cited in [REDACTED]	0.10	21.50
11/18/2008	FA	Research authorities referenced in the [REDACTED]	4.10	881.50
11/18/2008	JTW	Meet with M. Kitchen to discuss research project for Matter 474	0.80	316.00
11/18/2008	FA	Draft index of all authorities referenced in [REDACTED]	2.00	430.00
11/18/2008	JTW	Meet with C. Bowers regarding Matter 474 documentation and research	0.40	158.00
11/18/2008	MK	Research UK tax authorities for C. Bowers	0.70	262.50
11/18/2008	MK	Meet with J. Wilson to discuss Matter 474 research	0.80	300.00
11/18/2008	MK	Confer with C. Bowers regarding UK analysis	0.20	75.00

Date	TKP	Description	Hours	Fees
11/18/2008	CPB	Confer with J. Wilson regarding outstanding documents [REDACTED]	0.40	318.00
11/18/2008	CPB	Review list of documents [REDACTED]	0.60	477.00
11/18/2008	CPB	Confer with M. Kitchin regarding UK analysis	0.20	159.00
11/19/2008	MK	Status call with J. Wilson regarding Matter 474 documentation and research	0.10	37.50
11/19/2008	MK	Research UK tax authorities for C. Bowers	3.50	1,312.50
11/19/2008	CWC	Discuss and plan with F. Abdel-Nour [REDACTED] [REDACTED]	0.30	78.00
11/19/2008	AMO	Retrieve appeals presentation for C. Bowers	0.20	48.00
11/19/2008	ABS	Review [REDACTED] and revise index of authorities accordingly	1.00	215.00
11/19/2008	ABS	Draft index of authorities referenced in [REDACTED] per J. Wilson	1.00	215.00
11/19/2008	ABS	Research and compile authorities cited in [REDACTED]	1.50	322.50
11/19/2008	CWC	Process documents [REDACTED] to tiff image files	1.50	390.00
11/19/2008	JTW	Status call with M. Kitchin regarding Matter 474 documentation and research	0.10	39.50
11/19/2008	CPB	Review materials in preparation for call with Lehman	1.30	1,033.50
11/19/2008	FA	Meet with A. Sakason to discuss revisions to [REDACTED] authorities index	0.10	21.50
11/19/2008	FA	Revise tax opinion authorities index	0.70	150.50
11/19/2008	FA	Confer with C. Campbell regarding [REDACTED] [REDACTED]	0.30	64.50
11/19/2008	FA	Assemble binder of tax opinion authorities	2.20	473.00
11/19/2008	ABS	Confer with F. Abdel-Nour regarding revisions to [REDACTED] [REDACTED] authorities index	0.10	21.50
11/20/2008	RM	Review and revise administrative claim	0.50	407.50
11/20/2008	JTW	Prepare research summary for C. Bowers	3.30	1,303.50
11/21/2008	CPB	Analyze research into administrative claim	1.80	1,431.00
11/21/2008	MK	Research UK tax authorities for C. Bowers	5.40	2,025.00
11/23/2008	CPB	Prepare email outlining necessary documents [REDACTED] for litigation	0.70	556.50
11/24/2008	JTW	Review client documentation and research legal issues	2.60	1,027.00
11/24/2008	AMO	Retrieve previous cycle IDR dates for C. Bowers	0.20	48.00

Date	TKP	Description	Hours	Fees
11/24/2008	CPB	Revise administrative claim	2.10	1,669.50
11/24/2008	MK	Research UK tax authorities for C. Bowers	7.30	2,737.50
11/25/2008	MK	Research UK tax authorities for C. Bowers	7.10	2,662.50
11/25/2008	JTW	Review client documentation and research legal issues	15.20	6,004.00
11/25/2008	RM	Review and revise claim for refund	0.30	244.50
11/26/2008	RM	Review claim for refund	0.30	244.50
11/26/2008	CPB	Review and revise administrative claim	0.60	477.00
11/26/2008	JTW	Review client documentation and research legal issues	6.90	2,725.50
11/26/2008	MK	Research UK tax authorities for C. Bowers	3.80	1,425.00
11/27/2008	JTW	Review client documentation and research legal issues	12.10	4,779.50
11/28/2008	JTW	Compile client documentation and research legal issues	3.00	1,185.00
11/30/2008	RM	Revise draft claim for refund	0.60	489.00
Total:			107.00	\$45,267.50

Name	Title	Hours	Rate	Amount
Rajiv Madan	Partner	2.30	815.00	1,874.50
Christopher P. Bowers	Partner	11.70	795.00	9,301.50
Sheri A. Dillon	Partner	1.60	765.00	1,224.00
Kevin R. Stults	Associate	1.40	480.00	672.00
Justin T. Wilson	Law Clerk	45.10	395.00	17,814.50
Miles Kitchin	Law Clerk	28.90	375.00	10,837.50
Chad W. Campbell	Lit Sup Spec	1.80	260.00	468.00
Angela M. Owens	Paralegal II	0.90	240.00	216.00
Alexandra B. Sakason	Paralegal I	3.80	215.00	817.00
Francesca Abdel-Nour	Paralegal I	9.50	215.00	2,042.50
Total:		107.00		\$45,267.50

Cost Date	Cost Description	Amount
11/30/08	Online Legal Research - THOMSON WEST - charges for Nov. 2008	50.27
11/30/08	Online Legal Research - LEXIS-NEXIS - charges for Nov. 2008	455.16
Total:		\$505.43

Re: Matter 485

Date	TKP	Description	Hours	Fees
11/14/2008	AC	Assist A. Owens with questions regarding [REDACTED]	0.20	61.00
11/14/2008	AC	Prepare [REDACTED] presentation materials for A. Owens	0.20	61.00
11/14/2008	KO	Review of Matter 485 structure and related slides for C. Bowers	0.40	202.00
11/14/2008	AMO	Create Visio diagrams per K. Otero	4.00	960.00
11/14/2008	AMO	Create PowerPoint presentation per K. Otero	0.30	72.00
11/14/2008	CPB	Prepare for creditors committee meeting	0.10	79.50
11/15/2008	RM	Review slides for developing understanding of the transaction	0.30	244.50
Total:			5.50	\$1,680.00

Name	Title	Hours	Rate	Amount
Rajiv Madan	Partner	0.30	815.00	244.50
Christopher P. Bowers	Partner	0.10	795.00	79.50
Kevin Otero	Associate	0.40	505.00	202.00
Alan Currin	CntrLitSupport	0.40	305.00	122.00
Angela M. Owens	Paralegal II	4.30	240.00	1,032.00
Total:		5.50		\$1,680.00

Re: Matter 489

Date	TKP	Description	Hours	Fees
11/01/2008	KRS	Revise Matter 489 administrative claim for refund and send to S. Dillon	1.40	672.00
11/05/2008	SAD	Review IDR IE-150 and draft email to N. Leyva regarding approach for response	0.20	153.00
11/06/2008	SAD	Revise administrative claim for refund	0.10	76.50
11/06/2008	NJL	Obtain copies of materials to prepare administrative claim submission	0.30	214.50
11/06/2008	NJL	Confer with S. Dillon regarding administrative claim	0.10	71.50
11/06/2008	SAD	Confer with N. Leyva regarding administrative claim	0.10	76.50
11/09/2008	SAD	Revise Matter 489 administrative claim for refund	1.40	1,071.00
11/10/2008	SAD	Confer with C. Bowers regarding administrative claim for refund	0.60	459.00
11/10/2008	NJL	Review Matter 489 administrative claim for refund and make revisions	0.60	429.00
11/10/2008	NJL	Confer with C. Bowers regarding refund claim	0.20	143.00
11/10/2008	NJL	Confer with S. Dillon regarding refund claim	0.40	286.00
11/10/2008	NJL	Conduct research on 1997 disallowance amounts regarding Matter 489	0.20	143.00
11/10/2008	CPB	Confer with S. Dillon regarding administrative claim for refund	0.60	477.00
11/10/2008	CPB	Confer with N. Leyva regarding administrative claim for refund	0.20	159.00
11/10/2008	SAD	Office conference with N. Leyva regarding administrative claim for refund	0.40	306.00
11/10/2008	AMO	Retrieve closing agreement for N. Leyva per K. Stults	0.10	24.00
11/11/2008	NJL	Review outstanding Matter 489 IDRs and obtain prior IDR responses	0.20	143.00
11/12/2008	NJL	Revise refund claim	0.30	214.50
11/12/2008	SAD	Review and revise Matter 489 administrative claim for refund	0.20	153.00
11/12/2008	SAD	Confer with N. Leyva regarding IDR IE-150 and provide background for response	0.30	229.50

Date	TKP	Description	Hours	Fees
11/12/2008	AMO	Retrieve key documents for N. Leyva	0.20	48.00
11/12/2008	NJL	Confer with S. Dillon regarding response to IDR IE-150	0.30	214.50
11/17/2008	NJL	Prepare email to R. Madan describing Code section for Matter 489	0.20	143.00
11/17/2008	NJL	Revise refund claim	1.10	786.50
11/18/2008	NJL	Confer with S. Dillon regarding administrative claim	0.10	71.50
11/18/2008	NJL	Review IDR response	0.40	286.00
11/18/2008	SAD	Office conference with N. Leyva regarding administrative claim	0.10	76.50
11/18/2008	AMO	Assist K. Stults with locating documents	0.10	24.00
11/19/2008	AMO	Retrieve appeals presentation for C. Bowers	0.20	48.00
11/20/2008	RM	Review and revise administrative claim	0.70	570.50
11/20/2008	KRS	Office conference regarding IDR IE-150 with N. Leyva	0.10	48.00
11/20/2008	NJL	Review and research IDR IE-149	0.20	143.00
11/20/2008	NJL	Revise Matter 489 refund claim	0.40	286.00
11/20/2008	SAD	Telephone conference with N. Leyva regarding response to IE-149	0.20	153.00
11/20/2008	NJL	Confer with S. Dillon regarding IDR IE-149	0.20	143.00
11/23/2008	SAD	Review IDRs IE-149 and 150 and determine approach for responding	0.50	382.50
11/23/2008	SAD	Email N. Leyva regarding response to IDRs 149 and 150	0.10	76.50
11/24/2008	CWC	Prepare [REDACTED] with final production Bates numbers endorsed for hard copy production	0.90	234.00
11/24/2008	NJL	Call with S. Dillon regarding administrative claim for refund	0.20	143.00
11/24/2008	NJL	Confer with S. Dillon regarding Matter 489 IDR	0.10	71.50
11/24/2008	NJL	Draft response to IDR-149	2.30	1,644.50
11/24/2008	ABS	Assemble responses to IDRs IE-149 and IE-150 for production	1.00	215.00
11/24/2008	ABS	Confer with A. Owens regarding production responses to IDRs IE-149 and IE-150	0.10	21.50
11/24/2008	CWC	Confer with A. Owens regarding production	0.20	52.00
11/24/2008	AMO	[REDACTED] to be produced for IE-149 and IE-150	0.80	192.00
11/24/2008	AMO	Organize first production binder set for N. Leyva's review	0.40	96.00

Invoice Number: 523844

Matter Number: 11014-00489

Page 3

Date	TKP	Description	Hours	Fees
11/24/2008	AMO	Confer with A. Sakason regarding production responses to IDRs IE-149 and IE-150	0.10	24.00
11/24/2008	AMO	Retrieve previous cycle IDRs for N. Leyva	0.20	48.00
11/24/2008	AMO	Confer with C. Campbell regarding production document status	0.20	48.00
11/24/2008	AMO	Organize and compile production documents	0.30	72.00
11/24/2008	SAD	Office conference with N. Leyva regarding response to IE-150	0.10	76.50
11/24/2008	SAD	Telephone conference with N. Leyva regarding administrative claim for refund	0.20	153.00
11/25/2008	AMO	Prepare refund claim documents for years 1998-2000 per N. Leyva	0.30	72.00
11/25/2008	NJL	Revise Matter 489 refund claim	0.20	143.00
11/25/2008	RM	Review and revise claim for refund	0.30	244.50
11/26/2008	NJL	Review and revise Matter 489 refund claims	2.00	1,430.00
11/26/2008	NJL	Confer with R. Madan regarding refund claims	0.30	214.50
11/26/2008	RM	Office conference with N. Leyva regarding claims for refund	0.30	244.50
11/30/2008	RM	Revise draft claim for refund	0.60	489.00
Total:			24.10	14,930.00

Name	Title	Hours	Rate	Amount
Rajiv Madan	Partner	1.90	815.00	1,548.50
Christopher P. Bowers	Partner	0.80	795.00	636.00
Sheri A. Dillon	Partner	4.50	765.00	3,442.50
Natan J. Leyva	Partner	10.30	715.00	7,364.50
Kevin R. Stults	Associate	1.50	480.00	720.00
Chad W. Campbell	Lit Sup Spec	1.10	260.00	286.00
Angela M. Owens	Paralegal II	2.90	240.00	696.00
Alexandra B. Sakason	Paralegal I	1.10	215.00	236.50
Total:		24.10		\$14,930.00

Re: Matter 502

Date	TKP	Description	Hours	Fees
11/10/2008	AMO	Organize and compile audit documents	0.30	72.00
11/12/2008	AMO	Update IDR binders	0.50	120.00
11/17/2008	KRS	Research participation rights and e-mail findings to C. Bowers	0.30	144.00
Total:			1.10	\$336.00

Name	Title	Hours	Rate	Amount
Kevin R. Stults	Associate	0.30	480.00	144.00
Angela M. Owens	Paralegal II	0.80	240.00	192.00
Total:		1.10		\$336.00

Re: Matter 561

Date	TKP	Description	Hours	Fees
11/03/2008	KRS	Discuss tax liability issues for Matter 561 with R. Madan and K. Otero	0.30	144.00
11/03/2008	KRS	Research regarding tax penalties	0.40	192.00
11/03/2008	AC	[REDACTED]	0.10	30.50
11/03/2008	KO	Research penalties	1.60	808.00
11/03/2008	KO	Confer with R. Madan and K. Stults regarding tax liability	0.30	151.50
11/03/2008	RM	Confer with K. Stults and K. Otero regarding Matter 561 issues	0.30	244.50
11/04/2008	KO	Participate in conference call with R. Madan, K. Stults, M. King to discuss Matter 561 penalties and liability	0.20	101.00
11/04/2008	MK	Call with R. Madan, K. Stults and K. Otero to discuss penalties	0.20	96.00
11/04/2008	RM	Conference call with K. Otero, M. King and K. Stults regarding source of the potential tax liability	0.20	163.00
11/04/2008	KO	Further research on tax liability in bankruptcy context	0.90	454.50
11/04/2008	AMO	Assist K. Otero with locating information for Matter 561 IDRs	0.10	24.00
11/04/2008	AMO	Review Matter 561 IDRs for pertinent information per K. Otero	1.00	240.00
11/04/2008	KRS	Participate in conference call with R. Madan, K. Otero, M. King to discuss penalties and liability	0.20	96.00
11/04/2008	KRS	Discuss [REDACTED] liabilities with K. Otero	0.20	96.00
11/04/2008	KO	Research applicability of penalties in bankruptcy context	1.60	808.00
11/04/2008	KO	Meet with K. Stults to discuss details of Matter 561 for analysis of tax liabilities	0.20	101.00
11/05/2008	MK	Call with G. D'Avi (IRS) to discuss service of the summons	0.10	48.00
11/05/2008	KO	Further research on penalty liability in context of bankruptcy	1.00	505.00
11/05/2008	RM	Telephone conference with J. Ciongoli (Lehman) regarding issuance of summons	0.10	81.50
11/05/2008	RM	Office conference with K. Otero regarding liability in bankruptcy context	0.10	81.50

Date	TKP	Description	Hours	Fees
11/05/2008	RM	Review authorities on liability in bankruptcy context	0.20	163.00
11/05/2008	RM	Telephone conference with IRS regarding issuance of summons	0.10	81.50
11/05/2008	KO	Confer with R. Madan regarding liability research	0.10	50.50
11/06/2008	RM	Confer with R. Buch and K. Otero regarding Matter 561	0.50	407.50
11/06/2008	KO	Confer with R. Buch and R. Madan on liability in bankruptcy context	0.50	252.50
11/06/2008	RM	Telephone conference with IRS agent	0.30	244.50
11/07/2008	RM	Analyze procedural issues	0.80	652.00
11/07/2008	MK	Review summons	0.50	240.00
11/07/2008	AMO	Organize summonses received	0.40	96.00
11/07/2008	AMO	Create summons index	0.30	72.00
11/07/2008	RM	Telephone conference with IRS agent regarding service of summonses	0.20	163.00
11/07/2008	RM	Begin to review summonses	0.80	652.00
11/07/2008	RM	Telephone conference with Hughes Hubbard regarding IRS summonses	0.20	163.00
11/07/2008	RM	Telephone conference with Alvarez & Marsal regarding summonses	0.30	244.50
11/09/2008	RM	Email with M. Desmond via email regarding tax assessments	0.20	163.00
11/09/2008	MD	E-mails with R. Madan regarding tax assessments	0.30	268.50
11/09/2008	MD	Review e-mails regarding summonses and procedural issues	0.10	89.50
11/09/2008	MD	Review and analyze 2001 CCA	0.50	447.50
11/10/2008	RM	Telephone conference with M. King and J. Fogelson (IRS) regarding summonses	0.30	244.50
11/10/2008	RM	Office conference with M. King regarding summonses	0.20	163.00
11/10/2008	RM	Draft letter to IRS agent	0.50	407.50
11/10/2008	RM	Telephone conference with S. Goldring (Weil) regarding response to summonses	0.60	489.00
11/10/2008	RM	Telephone conference with LBI counsel regarding summonses	0.30	244.50
11/10/2008	RM	Review authorities on potential tax liability	0.80	652.00
11/10/2008	KO	Research procedural issue	0.70	353.50

Date	TKP	Description	Hours	Fees
11/10/2008	MK	Call with J. Fogelson (IRS) and R. Madan to discuss summonses	0.30	144.00
11/10/2008	MK	Meet with R. Madan to discuss summonses and responses	0.20	96.00
11/10/2008	MK	Draft letter to [REDACTED] (IRS) regarding service of summonses	0.40	192.00
11/10/2008	JHH	Update docket	0.10	30.50
11/10/2008	AMO	Create binder of summonses	1.20	288.00
11/10/2008	AMO	Update summons index	0.20	48.00
11/10/2008	AMO	Email to J. Hensel to enter summons due date on docket report	0.10	24.00
11/10/2008	AMO	Emails to T. Zangre (Lehman) and J. Ciongoli (Lehman) regarding summonses	0.10	24.00
11/10/2008	AMO	Organize and compile audit documents	0.30	72.00
11/11/2008	KO	Phone conference with A. Laughlin regarding penalty liability issue	0.10	50.50
11/11/2008	AML	Phone conference with K. Otero regarding penalty liability issue	0.10	39.50
11/12/2008	KO	Further research on liability in bankruptcy context	0.80	404.00
11/12/2008	KO	Further research and analysis of liability in bankruptcy context	1.10	555.50
11/13/2008	MK	Review summonses and draft workplan for responses	1.40	672.00
11/13/2008	MK	Office conference with R. Madan to discuss responses to summonses and workplan	0.80	384.00
11/13/2008	KO	Further research into liability in bankruptcy context	0.60	303.00
11/13/2008	MK	Draft responses to summonses	1.20	576.00
11/13/2008	AMO	Retrieve information from protest related to documents destroyed on September 11, 2001 for M. King	0.20	48.00
11/13/2008	KO	Send research conclusions on liability to R. Madan	0.20	101.00
11/13/2008	KO	Further research into penalty liability in bankruptcy context	2.00	1,010.00
11/13/2008	RM	Telephone conference with Hughes Hubbard regarding IRS summons	0.40	326.00
11/13/2008	RM	Review IRS summons	0.70	570.50
11/13/2008	RM	Confer with M. King regarding response to summons	0.80	652.00
11/14/2008	RM	Meet with M. King to discuss summons responses and [REDACTED] issues	0.30	244.50

Date	TKP	Description	Hours	Fees
11/14/2008	MK	Draft responses to summonses and review documents to determine appropriate response	2.60	1,248.00
11/14/2008	MK	Emails to [REDACTED] [REDACTED]	0.20	96.00
11/14/2008	MK	Meet with R. Madan to discuss responses to summonses [REDACTED]	0.30	144.00
11/14/2008	AC	Work with FTI to [REDACTED] [REDACTED]	0.50	152.50
11/16/2008	RLB	Conversation with R. Madan and K. Otero regarding [REDACTED]	0.50	367.50
11/17/2008	JHH	Confer with M. King and A. Currin regarding [REDACTED] [REDACTED]	0.40	122.00
11/17/2008	KRS	Research to prepare Power of Attorney	0.60	288.00
11/17/2008	KRS	Send directions to A. Owens regarding Power of Attorney	0.40	192.00
11/17/2008	MK	Call with [REDACTED] [REDACTED]	0.20	96.00
11/17/2008	MK	Meet with J. Hensel and A. Currin to discuss options for storing and reviewing documents relevant to the case	0.40	192.00
11/17/2008	AC	Review results [REDACTED] [REDACTED]	0.30	91.50
11/17/2008	AC	Conference with M. King and J. Hensel regarding options for [REDACTED] [REDACTED]	0.40	122.00
11/18/2008	MK	Call with Hughes Hubbard to discuss responses to summonses	0.30	144.00
11/18/2008	MK	Review responses to summonses [REDACTED] [REDACTED]	0.20	96.00
11/18/2008	RM	Analyze IRS summonses in preparation for telephone conference	0.60	489.00
11/18/2008	RM	Telephone conference with A. Braiterman (Hughes Hubbard)	0.30	244.50
11/18/2008	AMO	Organize and compile audit documents	0.20	48.00
11/19/2008	MK	Meet with A. Laughlin to discuss workplan for response to summons	0.20	96.00
11/19/2008	AMO	Compare summonses per R. Madan	0.30	72.00
11/19/2008	AML	Meet with M. King regarding Matter 561 summons	0.20	79.00

Date	TKP	Description	Hours	Fees
11/19/2008	MK	Meet with R. Madan and K. Stults to discuss responses to summonses [REDACTED]	1.30	624.00
11/19/2008	RM	Meet with M. King and K. Stults regarding IRS summonses	1.30	1,059.50
11/19/2008	KRS	Office conference with R. Madan and M. King regarding summonses	1.30	624.00
11/20/2008	KRS	Confer with M. King regarding [REDACTED]	0.20	96.00
11/20/2008	AC	Contact [REDACTED]	0.10	30.50
11/20/2008	KRS	[REDACTED]	1.20	576.00
11/20/2008	MK	Research liability for Matter 561 penalties	2.70	1,296.00
11/20/2008	MK	Call with K. Stults to discuss [REDACTED]	0.20	96.00
11/20/2008	MK	Search [REDACTED] for response to summons	2.50	1,200.00
11/20/2008	SAD	Phone conference with A. Laughlin to discuss summons	0.10	76.50
11/20/2008	MK	Call with [REDACTED]	0.20	96.00
11/20/2008	AML	Research Code sections and other tax materials relevant to Matter 561 summons	0.30	118.50
11/20/2008	AML	Review previous IDR responses in preparation of drafting response to summons	0.60	237.00
11/20/2008	AML	Phone conference with S. Dillon regarding summons	0.10	39.50
11/20/2008	AML	Review Matter 561 summons	1.30	513.50
11/20/2008	AMO	Review [REDACTED] and update production log	1.00	240.00
11/20/2008	AMO	Retrieve documents listed in summons for K. Stults	0.50	120.00
11/21/2008	KRS	Telephone conference with M. King, R. Madan, Hughes Hubbard and IRS regarding summonses	0.60	288.00
11/21/2008	KRS	Research on [REDACTED]	0.80	384.00
11/21/2008	KRS	Review and edit joint letter to IRS regarding Matter 561	0.20	96.00
11/21/2008	KRS	Review presentation and provide copy to R. Madan	0.20	96.00
11/21/2008	FA	Prepare copies of the summons responses for M. King's meeting with R. Madan	0.30	64.50
11/21/2008	FA	Research and locate J. Fogelson's (IRS) contact information for M. King	0.30	64.50
11/21/2008	RM	Revise letter to IRS regarding summons	0.60	489.00

Date	TKP	Description	Hours	Fees
11/21/2008	MK	Search for documents [REDACTED] for response to summons	3.20	1,536.00
11/21/2008	RM	Telephone conference with M. King, K. Stults, Hughes Hubbard and IRS regarding summonses	0.60	489.00
11/21/2008	RM	Office conference with K. Stults regarding results of call with Hughes	0.20	163.00
11/21/2008	MK	Call with R. Madan, K. Stults, J. Fogelson (IRS) and Hughes Hubbard regarding responses to the summonses	0.60	288.00
11/21/2008	MK	Research on penalties in bankruptcy context and draft summary email	1.90	912.00
11/21/2008	MK	Draft letter to J. Fogelson (IRS) regarding responses to summonses	0.40	192.00
11/21/2008	KRS	Confer with R. Madan regarding Hughes teleconference	0.20	96.00
11/23/2008	SAD	Review and analyze summons and determine whether any Matter 397 transactions are responsive	0.40	306.00
11/24/2008	MK	Draft email to D. Steinberg (Lehman) regarding responses to summonses and research material advisor rules for email	0.60	288.00
11/24/2008	MK	Review documents for response to IRS summonses	4.30	2,064.00
11/24/2008	MK	Review revised letter to J. Fogelson (IRS) regarding responses to summonses	0.20	96.00
11/25/2008	KRS	Phone conference with R. Madan regarding Matter 561 transaction	0.40	192.00
11/25/2008	MK	Search [REDACTED] for response to summonses	2.80	1,344.00
11/25/2008	RM	Confer with K. Stults regarding Matter 561	0.40	326.00
11/26/2008	FA	Assist M. King regarding documents to include in the potential production set related to the summonses	0.20	43.00
Total:			75.80	\$39,565.50

Name	Title	Hours	Rate	Amount
Michael Desmond	Partner	0.90	895.00	805.50
Rajiv Madan	Partner	13.20	815.00	10,758.00
Sheri A. Dillon	Partner	0.50	765.00	382.50
Ronald L. Buch	Partner	0.50	735.00	367.50
Kevin Otero	Associate	11.90	505.00	6,009.50

Name	Title	Hours	Rate	Amount
Kevin R. Stults	Associate	7.20	480.00	3,456.00
Micah King	Associate	30.40	480.00	14,592.00
Anne Laughlin	Associate	2.60	395.00	1,027.00
Jeannie H. Hensel	Paralegal V	0.50	305.00	152.50
Alan Currin	CntrLitSupport	1.40	305.00	427.00
Angela M. Owens	Paralegal II	5.90	240.00	1,416.00
Francesca Abdel-Nour	Paralegal I	0.80	215.00	172.00
Total:		75.80		\$39,565.50

Cost Date	Cost Description	Amount
09/30/08	Online Legal Research - THOMSON WEST - charges for Sept. 2008	458.44
09/30/08	Online Legal Research - LEXIS-NEXIS - charges for Sept. 2008	480.20
11/30/08	Online Legal Research - LEXIS-NEXIS - charges for Nov. 2008	52.48
11/30/08	Online Legal Research - THOMSON WEST - charges for Nov. 2008	601.05
Total:		\$1,592.17

Re: Matter 617

Date	TKP	Description	Hours	Fees
11/05/2008	SAD	Review IDR IE-156 and draft email to N. Leyva regarding approach for response	0.10	76.50
11/06/2008	AMO	Assist N. Leyva with tax forms	0.10	24.00
11/06/2008	NJL	Draft response to IDR IE-156	0.60	429.00
11/07/2008	AMO	Organize IE-156 template for N. Leyva	0.10	24.00
11/07/2008	NJL	Draft response to IDR IE-156	0.30	214.50
11/07/2008	NJL	Revise document and send to A. Owens for proper formatting	0.10	71.50
11/11/2008	AMO	Organize and compile audit documents	0.30	72.00
11/14/2008	BL	Review documents and prepare response to IDR IE-156	5.00	1,975.00
11/17/2008	BL	Review documents for response to IDR IE-156	0.30	118.50
11/19/2008	AMO	Organize and compile IDRs and responses binders	0.60	144.00
11/24/2008	RM	Office conference with N. Leyva regarding IDR IE-156 response	0.30	244.50
11/24/2008	CPB	Review and revise IDR IE-156 response	0.30	238.50
11/24/2008	NJL	Confer with R. Madan regarding Matter 617 transaction issues	0.30	214.50
11/24/2008	NJL	Analyze research and revise response to IE-156	3.00	2,145.00
11/24/2008	RM	Review IDR IE-156 response	0.70	570.50
11/25/2008	NJL	Revise IDR IE-156	0.30	214.50
11/25/2008	NJL	Analyze research and revise IDR IE-156	0.50	357.50
Total:			12.90	\$7,134.00

Name	Title	Hours	Rate	Amount
Rajiv Madan	Partner	1.00	815.00	815.00
Christopher P. Bowers	Partner	0.30	795.00	238.50
Sheri A. Dillon	Partner	0.10	765.00	76.50
Natan J. Leyva	Partner	5.10	715.00	3,646.50
Bob Leonard	Associate	5.30	395.00	2,093.50
Angela M. Owens	Paralegal II	1.10	240.00	264.00
Total:		12.90		\$7,134.00

Re: Matter 664

Date	TKP	Description	Hours	Fees
11/03/2008	BEH	Review and comment on response to IDR IE-165	0.30	175.50
11/04/2008	AMO	Assist and organize revised IDRs and privilege logs	0.20	48.00
11/12/2008	AMO	Organize and compile audit documents	0.30	72.00
11/13/2008	AMO	Conduct [REDACTED] to locate documentation for IDR IE-165	0.50	120.00
11/13/2008	AMO	Review [REDACTED] binders to location documentation for IDR IE-165	0.30	72.00
11/14/2008	BL	Revise draft response to IDR 165	0.70	276.50
11/14/2008	AMO	Assist B. Leonard with IE-165 production documents	0.20	48.00
11/14/2008	AMO	Organize and compile IE-165 production documents	0.40	96.00
11/21/2008	BEH	Telephone call with R. Madan and K. Kemp (Lehman) regarding transaction details	0.40	234.00
11/21/2008	RM	Telephone conferences with K. Kemp (Lehman) and B. Hintmann regarding transaction	0.40	326.00
11/21/2008	BEH	Review and revise fact memo	0.20	117.00
Total:			3.90	\$1,585.00

Name	Title	Hours	Rate	Amount
Rajiv Madan	Partner	0.40	815.00	326.00
Brooke E. Hintmann	Associate	0.90	585.00	526.50
Bob Leonard	Associate	0.70	395.00	276.50
Angela M. Owens	Paralegal II	1.90	240.00	456.00
Total:		3.90		\$1,585.00

Re: Matter 665

Date	TKP	Description	Hours	Fees
11/05/2008	SAD	Determine status of outstanding IDRs IE-139 and 140 and email N. Leyva suggesting options for finding information	0.20	153.00
11/06/2008	SAD	Review outstanding issues	0.10	76.50
11/06/2008	SAD	Confer with N. Leyva regarding IDR responses for Matter 665	0.10	76.50
11/06/2008	BL	Review documents to prepare response to IDR IE-159	1.00	395.00
11/06/2008	NJL	Confer with S. Dillon regarding IDR responses for Matter 665	0.10	71.50
11/06/2008	NJL	Confer with G. Haupt regarding [REDACTED]	0.20	143.00
11/06/2008	NJL	Research regarding certain exceptions	0.20	143.00
11/07/2008	NJL	Revise IE-139 responses	0.10	71.50
11/07/2008	BL	Review documents to prepare response to IDR 159	4.10	1,619.50
11/10/2008	BL	Draft response to IDR 159	1.20	474.00
11/10/2008	JHH	Begin preparation of withheld privilege log	0.40	122.00
11/10/2008	JHH	Create [REDACTED] for withheld documents [REDACTED]	0.20	61.00
11/10/2008	FA	Update transmittal information for privileged documents [REDACTED]	0.50	107.50
11/10/2008	SAD	Review IDR responses and draft answer to question 1 of IE-139	0.20	153.00
11/10/2008	AMO	Assist B. Leonard with redactions	0.10	24.00
11/11/2008	FA	Finalize [REDACTED] transmittal information for privileged documents [REDACTED]	0.40	86.00
11/11/2008	SAD	Review and comment on draft response to IDR IE-159	0.40	306.00
11/11/2008	AMO	Organize and compile audit documents	0.30	72.00
11/12/2008	KRS	Review response to IDR 159	0.40	192.00
11/12/2008	JHH	Prepare draft withhold document log in response to IDR 159	0.40	122.00
11/12/2008	JHH	[REDACTED] for any untreated documents for attorney review	0.60	183.00
11/12/2008	SAD	Work on response to IDR 159	0.20	153.00
11/12/2008	AMO	Retrieve disclosure statement information for N. Leyva	0.10	24.00

Date	TKP	Description	Hours	Fees
11/13/2008	AMO	Confer with R. Madan regarding prior IDR responses	0.20	48.00
11/13/2008	RM	Review IDR response	1.20	978.00
11/13/2008	RM	Office conference with A. Owens regarding prior IDR responses	0.20	163.00
11/13/2008	RM	Telephone conference with B. Brier (Lehman) regarding IDR response	0.40	326.00
11/14/2008	BL	Revise draft response to IDR 159	0.80	316.00
11/14/2008	AC	Assist B. Leonard with production	0.20	61.00
11/14/2008	NJL	Review IDR 159 response	0.20	143.00
11/14/2008	NJL	Confer with B. Brier (Lehman) regarding Matter 665 IDR responses	0.30	214.50
11/17/2008	AC	Prepare and finalize [REDACTED] Matter 665 Prod004 and prepare [REDACTED] redactions for B. Leonard	1.10	335.50
11/17/2008	AC	[REDACTED] prepare redacted document log for B. Leonard	0.70	213.50
11/17/2008	AC	Revise redactions	0.50	152.50
11/17/2008	AC	Produce [REDACTED] redacted document for B. Leonard	0.20	61.00
11/17/2008	JHH	Confer with K. Stults and B. Leonard regarding supplemental production for IDR 30	0.10	30.50
11/17/2008	BL	Confer with K. Stults and J. Hensel regarding supplemental production for IDR 30	0.10	39.50
11/17/2008	BL	Confer with K. Stults regarding privilege logs	0.20	79.00
11/17/2008	KRS	Confer with B. Leonard regarding privilege logs	0.20	96.00
11/17/2008	BL	Revise privilege log and response to IDR 159	0.80	316.00
11/17/2008	BL	Confer with N. Leyva regarding response to IDR 139	0.20	79.00
11/17/2008	BL	Confer with N. Leyva and B. Brier (Lehman) regarding IDR responses	1.00	395.00
11/17/2008	BL	Edit response to IDR 139	1.00	395.00
11/17/2008	BL	Edit response to IDR 140	1.50	592.50
11/17/2008	JHH	[REDACTED] for untreated and unproduced documents	0.30	91.50
11/17/2008	JHH	Revise supplemental withhold log	0.30	91.50
11/17/2008	KRS	Review IDR 159 response	0.10	48.00
11/17/2008	KRS	Phone conference with J. Hensel and B. Leonard regarding privilege logs	0.10	48.00

Date	TKP	Description	Hours	Fees
11/17/2008	KRS	Review and revise supplemental response to IDR IE-30	0.30	144.00
11/17/2008	NJL	Confer with B. Brier (Lehman) and B. Leonard regarding IDRs 139 and 140	1.00	715.00
11/17/2008	AMO	Receive e-mails from B. Leonard with production information	0.10	24.00
11/17/2008	AMO	Prepare IDR IE-30 supplemental response	0.30	72.00
11/17/2008	AMO	Assist with protocols for production documents [REDACTED]	0.10	24.00
11/17/2008	NJL	Meeting with R. Leonard to discuss responses to IDR 140	0.20	143.00
11/18/2008	NJL	Confer with B. Brier (Lehman) regarding IDR 140	0.20	143.00
11/18/2008	NJL	Confer with R. Leonard regarding IDR 150	0.10	71.50
11/18/2008	NJL	Confer with S. Dillon regarding IDRs	0.20	143.00
11/18/2008	NJL	Confer with C. Bowers and K. Stults regarding LBIE [REDACTED]	0.10	71.50
11/18/2008	SAD	Office conference with N. Leyva regarding IDRs	0.20	153.00
11/18/2008	BL	Edit response to IDR 139	1.30	513.50
11/18/2008	BL	Confer with N. Leyva regarding response to IDR 139	0.50	197.50
11/18/2008	BL	Confer with N. Leyva regarding IDR 150	0.10	39.50
11/18/2008	CPB	Confer with N. Leyva and K. Stults regarding LBIE [REDACTED]	0.10	79.50
11/18/2008	KRS	Office conference regarding LBIE [REDACTED] with C. Bowers and N. Leyva	0.10	48.00
11/18/2008	CPB	Review response to IDRs	0.40	318.00
11/18/2008	NJL	Confer with B. Leonard regarding IDR 139	0.50	357.50
11/18/2008	NJL	Review documents in connection to IDR 140	0.60	429.00
11/19/2008	AMO	Organize and compile IDRs and responses binders	0.60	144.00
11/20/2008	BL	Revise and edit IDR 140	0.60	237.00
11/20/2008	NJL	Confer with B. Leonard regarding IDRs 139 and 140	0.10	71.50
11/20/2008	BL	Confer with N. Leyva regarding IDRs 139 and 140	0.10	39.50
11/23/2008	JHH	[REDACTED]	0.20	61.00
11/23/2008	SAD	Review and edit response to IDR IE-159 and review privilege and redacted logs	0.40	306.00
11/24/2008	BL	Review and finalize IDR 159	0.30	118.50
11/24/2008	BL	Review and edit IDR 139 and IDR 140	0.20	79.00
11/24/2008	AC	Prepare document production	0.30	91.50

Date	TKP	Description	Hours	Fees
11/24/2008	AMO	Assist B. Leonard with responses to IDRs IE-139, IE-140 and IE-159	0.20	48.00
11/24/2008	AMO	Organize and compile production documents	0.30	72.00
11/24/2008	AMO	Update IDR IE-139 and IE-140 responses per N. Leyva	0.20	48.00
11/24/2008	JHH	Prepare final redacted and withheld privilege logs	0.80	244.00
11/24/2008	JHH	Audit [REDACTED] for any untreated documents prior to producing redacted log documents	0.40	122.00
11/24/2008	SAD	Review IDR IE-139 and 140 for production	0.10	76.50
11/24/2008	NJL	Confer with R. Madan regarding IE-139 and 140	0.50	357.50
11/24/2008	NJL	Revise IE-139 and 140	1.50	1,072.50
11/24/2008	RM	Office conference with N. Leyva regarding IDR 139 and 140 responses	0.50	407.50
11/24/2008	RM	Review IDR 139 and 140 responses	0.40	326.00
Total:			37.50	\$17,751.00

Name	Title	Hours	Rate	Amount
Rajiv Madan	Partner	2.70	815.00	2,200.50
Christopher P. Bowers	Partner	0.50	795.00	397.50
Sheri A. Dillon	Partner	1.90	765.00	1,453.50
Natan J. Leyva	Partner	6.10	715.00	4,361.50
Kevin R. Stults	Associate	1.20	480.00	576.00
Bob Leonard	Associate	15.00	395.00	5,925.00
Jeannie H. Hensel	Paralegal V	3.70	305.00	1,128.50
Alan Currin	CntrLitSupport	3.00	305.00	915.00
Angela M. Owens	Paralegal II	2.50	240.00	600.00
Francesca Abdel-Nour	Paralegal I	0.90	215.00	193.50
Total:		37.50		\$17,751.00

Re: Matter 667

Date	TKP	Description	Hours	Fees
11/07/2008	KRS	Call with A. Owens regarding Matter 667 IE-130 production	0.10	48.00
11/07/2008	AMO	Assist A. Sakason in locating Matter 667 documents	0.10	24.00
11/07/2008	AMO	Confer with K. Stults regarding IE-130 and previous production	0.10	24.00
11/07/2008	AMO	Retrieve documents for A. Laughlin	0.20	48.00
11/19/2008	AMO	Organize and compile IDRs and responses binders	0.60	144.00
Total:			1.10	\$288.00

Name	Title	Hours	Rate	Amount
Kevin R. Stults	Associate	0.10	480.00	48.00
Angela M. Owens	Paralegal II	1.00	240.00	240.00
Total:		1.10		\$288.00

Re: Matter 701

Date	TKP	Description	Hours	Fees
11/01/2008	SAD	Review rules and examples of administrative claims	0.70	535.50
11/01/2008	SAD	Review Forms 1120x for 1998-2000	0.20	153.00
11/01/2008	SAD	Draft administrative claim for [REDACTED] issue	1.30	994.50
11/03/2008	SAD	Multiple emails with M. Covington (Lehman) regarding supporting documents for administrative claim	0.40	306.00
11/06/2008	SAD	Review Form 5278-Statement of Income change for inclusions in administrative claim	0.10	76.50
11/10/2008	SAD	Review sample administrative claims for refund and key cases to ensure Lehman's claims are [REDACTED]	0.40	306.00
11/11/2008	NJL	Review outstanding IDRs	0.20	143.00
11/12/2008	CPB	Finalize administrative claim for refund and send to S. Dillon	0.40	318.00
11/13/2008	KRS	Research on last date for filing administrative claim	0.10	48.00
11/13/2008	AMO	Retrieve executed settlement documents for S. Pai	0.10	24.00
11/13/2008	SP	Research question for K. Stults related to Lehman's appeals agreement	0.40	158.00
11/20/2008	CPB	Meet with R. Madan, N. Leyva, B. Hintmann and K. Stults to discuss administrative claims	0.50	397.50
11/20/2008	CPB	Revise administrative claims	0.60	477.00
11/20/2008	BEH	Meet with R. Madan, K. Stults, N. Leyva and C. Bowers regarding 1997-2000 administrative refund claims	0.50	292.50
11/20/2008	RM	Meet with C. Bowers, N. Leyva, B. Hintmann, K. Stults (and S. Dillon for part) regarding administrative claims	0.50	407.50
11/20/2008	RM	Office conference with R. Buch, K. Stults and M. Desmond regarding administrative claims	0.80	652.00
11/20/2008	RM	Telephone conferences with S. Hoffman (Alvarez) regarding administrative claim	1.00	815.00
11/20/2008	RM	Telephone conference with S. Hoffman (Alvarez) and S. Goldring (Weil) regarding administrative claim	0.50	407.50
11/20/2008	RM	Review authorities regarding administrative claims	0.70	570.50
11/20/2008	KRS	Office conference with R. Madan, R. Buch and M. Desmond regarding administrative claims	0.80	384.00

Date	TKP	Description	Hours	Fees
11/20/2008	KRS	Office conference with R. Madan, C. Bowers, B. Hintmann and N. Leyva regarding administrative claims	0.50	240.00
11/20/2008	NJL	Attend part of office conference with R. Madan, S. Dillon, C. Bowers and K. Stults regarding administrative claims	0.40	286.00
11/20/2008	MD	Meeting with R. Madan, R. Buch, K. Stults regarding administrative claims	0.80	716.00
11/20/2008	SAD	Attend part of administrative claim meeting with R. Madan, K. Stults, C. Bowers, N. Leyva, B. Hintmann	0.40	306.00
11/20/2008	SAD	Office conference with W. Nelson regarding administrative claims for refund	0.30	229.50
11/20/2008	SAD	Office conference with R. Madan and K. Stults regarding administrative claims	0.60	459.00
11/20/2008	AMO	Retrieve settlement documents for R. Madan	0.10	24.00
11/20/2008	RLB	Office conference with R. Madan, K. Stults, and M. Desmond regarding administrative claims for refund	0.80	588.00
11/20/2008	KRS	Confer with R. Madan and S. Dillon regarding administrative claim status	0.60	288.00
11/20/2008	RM	Confer with S. Dillon and K. Stults regarding status of administrative claims	0.60	489.00
11/20/2008	WFN	Confer with S. Dillon regarding Lehman administrative claims	0.30	298.50
11/21/2008	AMO	Review revenue agent reports to locate documents	0.30	72.00
11/22/2008	KRS	Research examples of administrative claims	0.70	336.00
11/24/2008	RM	Review interest issue and other legal issues associated with claims for refund	0.70	570.50
11/24/2008	SP	Draft e-mail to J. Triolo (Lehman)	0.10	39.50
11/24/2008	AMO	Locate DOM-185 from prior audit cycle's revenue agent report for S. Dillon	0.30	72.00
11/24/2008	SAD	Telephone conference with J. Triolo (Lehman) regarding administrative claim	0.20	153.00
11/24/2008	SAD	Review 2000 administrative claim and exchange emails with K. Stults regarding interest and administrative claims	0.50	382.50
11/24/2008	SAD	Office conference with J. Triolo (Lehman), J. Ciongoli (Lehman) and S. Pai (in part) regarding administrative claim narratives	0.80	612.00

Date	TKP	Description	Hours	Fees
11/24/2008	SP	Participate in part of call with J. Triolo (Lehman), J. Ciongoli (Lehman) and S. Dillon regarding Matter 910 administrative claim	0.50	197.50
11/25/2008	SP	Discuss administrative claims with S. Dillon	0.20	79.00
11/25/2008	CPB	Prepare for client meetings and review administrative claims while in transit from Washington DC to New York for client meetings	1.40	1,113.00
11/25/2008	SAD	Telephone conference with J. Triolo (Lehman) reconciling IRS payments and administrative claim	0.80	612.00
11/25/2008	SAD	Office conference with S. Pai regarding reconciliation of administrative claim amounts	0.20	153.00
11/25/2008	AMO	Assist R. Madan with Matter 474, Matter 382 and Matter 489 protests	0.20	48.00
11/25/2008	AMO	E-mail exchanges with records department and K. Stults regarding administrative claims binders	0.20	48.00
11/25/2008	RM	Review pending administrative claims while in transit from Washington DC to New York for client meetings	1.20	978.00
11/26/2008	SAD	Telephone conference with R. Madan and C. Bowers regarding administrative claims for refund	0.40	306.00
11/26/2008	SAD	Revise administrative claim for refund on miscellaneous issues	0.40	306.00
11/26/2008	RM	Telephone conference with C. Bowers and S. Dillon regarding claim for refunds	0.40	326.00
11/26/2008	RM	Email exchange with S. Hoffman (Alvarez) regarding claims for refund	0.50	407.50
11/26/2008	KRS	E-mail and phone call with Records Department concerning obtaining files with example administrative claims	0.90	432.00
11/26/2008	KRS	Request archived files containing administrative claim examples	0.20	96.00
11/26/2008	KRS	E-mail [REDACTED] memorandum to S. Dillon	0.10	48.00
11/26/2008	VJ	Research examples of an administrative refund claim	1.80	675.00
11/26/2008	SP	Edit administrative claims for refund and organize and compile binders	3.90	1,540.50
11/26/2008	CPB	Confer with R. Madan and S. Dillon regarding outstanding claims	0.40	318.00
11/26/2008	FA	Assist V. Jaramillo in researching examples of administrative refund claims	1.80	387.00

Date	TKP	Description	Hours	Fees
11/26/2008	FA	Pull the protests for various transactions to verify which IDRs they correspond to	0.40	86.00
11/26/2008	SAD	Telephone conference with J. Triolo (Lehman) and S. Pai regarding Forms 1120x	0.60	459.00
11/26/2008	SAD	Telephone conference with J. Triolo (Lehman) regarding Form 843 requirements	0.20	153.00
11/26/2008	FA	Quality check copies of the Matter 474, Matter 489, and Matter 382 protests before delivering to R. Madan for review	0.30	64.50
11/26/2008	SP	Participate on conference call with S. Dillon and J. Triolo (Lehman) regarding the administrative claim for refund	0.60	237.00
11/26/2008	SP	Research question related to Form 1120X for J. Triolo (Lehman)	0.90	355.50
11/29/2008	NJL	Review various refund claims for consistency and other issues	1.50	1,072.50
11/30/2008	RM	Revise draft claim for refund for [REDACTED]	0.50	407.50
11/30/2008	RM	Draft email to S. Dillon and C. Bowers regarding claim for refund	0.20	163.00
Total:			39.90	\$24,696.00

Name	Title	Hours	Rate	Amount
William F. Nelson	Partner	0.30	995.00	298.50
Michael Desmond	Partner	0.80	895.00	716.00
Rajiv Madan	Partner	7.60	815.00	6,194.00
Christopher P. Bowers	Partner	3.30	795.00	2,623.50
Sheri A. Dillon	Partner	8.50	765.00	6,502.50
Ronald L. Buch	Partner	0.80	735.00	588.00
Natan J. Leyva	Partner	2.10	715.00	1,501.50
Brooke E. Hintmann	Associate	0.50	585.00	292.50
Kevin R. Stults	Associate	3.90	480.00	1,872.00
Sarah Pai	Associate	6.60	395.00	2,607.00
Victor Jaramillo	Law Clerk	1.80	375.00	675.00
Angela M. Owens	Paralegal II	1.20	240.00	288.00
Francesca Abdel-Nour	Paralegal I	2.50	215.00	537.50
Total:		39.90		\$24,696.00

Cost Date	Cost Description	Amount
10/31/08	Online Legal Research - LEXIS-NEXIS - charges for Oct. 2008	71.35
10/31/08	Online Legal Research - THOMSON WEST - charges for Oct. 2008	710.81
11/30/08	Online Legal Research - THOMSON WEST - charges for Nov. 2008	35.99
Total:		\$818.15

Re: Matter 750

Date	TKP	Description	Hours	Fees
11/05/2008	MK	Call with R. Madan to discuss total [REDACTED] at issue	0.20	96.00
11/05/2008	RM	Confer with M. King regarding [REDACTED]	0.20	163.00
11/07/2008	SAD	Review and edit draft response to IDR IE-135	0.30	229.50
11/10/2008	KO	Further research on Matter 750 liability	0.80	404.00
11/10/2008	KO	Drafting memorandum on Matter 750 liability	1.00	505.00
11/10/2008	MK	Call with D. Finn (Deloitte) to discuss transaction data compiled for matter	0.20	96.00
11/10/2008	KO	Further research on Matter 750 [REDACTED] and liability	1.60	808.00
11/10/2008	SAD	Finalize response to IDR IE-135	0.20	153.00
11/10/2008	KO	Telephone conference with M. Desmond regarding memorandum	0.20	101.00
11/10/2008	MD	Call with K. Otero regarding Matter 750 memo	0.20	179.00
11/10/2008	MD	Review Matter 750 memo and draft e-mail response with suggestions and edits	0.60	537.00
11/11/2008	AML	Review memorandum and background materials regarding Matter 750 liability	0.40	158.00
11/12/2008	MK	Call with R. Madan and C. Bowers to discuss structure of transactions	0.20	96.00
11/12/2008	MK	Compile presentations and other materials regarding transaction structures in preparation for meeting with Hughes Hubbard	0.50	240.00
11/12/2008	MK	Call with E. Rousseau (Lehman) to discuss data needed for response to IRS requests regarding transactions	0.20	96.00
11/12/2008	MK	Meeting with R. Madan to discuss materials compiled for meeting with Hughes Hubbard and structure of the transactions	0.40	192.00
11/12/2008	KRS	Matter 750 discussion with K. Otero regarding liability	0.20	96.00
11/12/2008	KO	Further analysis of Matter 750 liability	0.80	404.00
11/12/2008	KO	Discuss theories of liability with K. Stults	0.20	101.00
11/12/2008	KO	Meet with R. Madan and C. Bowers regarding Matter 750 liability	0.50	252.50

Date	TKP	Description	Hours	Fees
11/12/2008	KO	Assess entity involvement in [REDACTED] transactions	0.40	202.00
11/12/2008	RM	Review authorities on Matter 750 liability	0.40	326.00
11/12/2008	RM	Office conference with K. Otero regarding Matter 750 liability	0.60	489.00
11/12/2008	RM	Office conference with K. Otero and C. Bowers regarding Matter 750 liability	0.50	407.50
11/12/2008	RM	Research facts associated with Matter 750 transactions	0.10	81.50
11/12/2008	RM	Telephone conference with D. Mayo (Lehman) and C. Bowers regarding facts surrounding Matter 750 transactions	0.30	244.50
11/12/2008	RM	Telephone conference with B. Brier (Lehman) and D. Steinberg (Lehman) regarding Matter 750 liability	0.50	407.50
11/12/2008	RM	Draft memo summarizing factual and legal research regarding Matter 750 liability	1.50	1,222.50
11/12/2008	AMO	Assist K. Otero with [REDACTED] agreements	0.10	24.00
11/12/2008	AMO	Retrieve [REDACTED] agreement binders for K. Otero	0.10	24.00
11/12/2008	RM	Confer with C. Bowers and M. King regarding Matter 750 transactions	0.20	163.00
11/12/2008	RM	Meet with M. King to discuss materials for Hughes Hubbard meeting and structure of the transactions	0.40	326.00
11/12/2008	CPB	Review information regarding Matter 750 transactions	0.20	159.00
11/12/2008	CPB	Teleconference with R. Madan and M. King regarding structure of Matter 750 transactions	0.20	159.00
11/12/2008	CPB	Teleconference with R. Madan and D. Mayo (Lehman) regarding background of Matter 750 transactions	0.30	238.50
11/12/2008	CPB	Confer with R. Madan and K. Otero regarding Matter 750 tax liability	0.50	397.50
11/12/2008	KO	Confer with R. Madan regarding Matter 750 tax liability	0.60	303.00
11/13/2008	AMO	Organize audit documents in case room	0.50	120.00
11/18/2008	AMO	Organize and compile audit documents	0.20	48.00
11/19/2008	RM	Telephone conference with D. Mayo (Lehman) regarding potential liability	0.20	163.00
11/26/2008	FA	Search for, locate, and e-mail M. King IDRs CAS-06 and CAS-07	0.50	107.50
11/26/2008	RM	Telephone conference with [REDACTED]	0.40	326.00
Total:			17.60	\$10,846.00

Name	Title	Hours	Rate	Amount
Michael Desmond	Partner	0.80	895.00	716.00
Rajiv Madan	Partner	5.30	815.00	4,319.50
Christopher P. Bowers	Partner	1.20	795.00	954.00
Sheri A. Dillon	Partner	0.50	765.00	382.50
Kevin Otero	Associate	6.10	505.00	3,080.50
Kevin R. Stults	Associate	0.20	480.00	96.00
Micah King	Associate	1.70	480.00	816.00
Anne Laughlin	Associate	0.40	395.00	158.00
Angela M. Owens	Paralegal II	0.90	240.00	216.00
Francesca Abdel-Nour	Paralegal I	0.50	215.00	107.50
Total:		17.60		\$10,846.00

Cost Date	Cost Description	Amount
11/13/08	CONSULTING, INC. professional services and expenses	5,155.03
Total:		\$5,155.03